

**Department of Commerce FY 2006/2007 Financial Statements Guidance
Hyperion Enterprise Data Submissions/Reports**

I. Purpose

This guidance applies to reporting entities' (hereinafter referred to as bureaus) preparation and loading or entering of the following into the Hyperion Enterprise (Hyperion) financial reporting system, for completion of the Department's financial statements/footnotes/RSI/ Closing Package reclassified financial statements, notes, and other data/Federal Agencies' Centralized Trial Balance System I (FACTS I) Adjusted Trial Balances (ATBs)/Intragovernmental Reconciliations/Erroneous Payments Data:

- a) Expanded Trial Balances (ETBs) - bureaus load data, via text files, into Hyperion
- b) Supplemental data submissions for 1) Balance Sheet Split SGL Accounts; 2) Statement of Changes in Net Position Split SGL Accounts; 3) Gross Costs that Generated Intragovernmental Earned Revenue by Budget SubFunction; and 4) Statement of Financing Supplemental Data Accounts - bureaus load data, via text files or enter data, via Schedules (Statement of Financing accounts), into Hyperion
- c) Supplemental (non-SGL) footnote and Closing Package Notes/Other Data, including Closing Package Notes/Other Data text - bureaus enter data/text, via Schedules, into Hyperion
- d) Supplemental (non-SGL) other quarterly requirements data: Department of Labor confirmation, Office of Personnel Management confirmation, SF 133s data, and Erroneous Payments Data – bureaus enter data, via Schedules, into Hyperion
- e) Journal Entries – OFM enters data, via Journals module, into Hyperion

Detailed guidance for the Closing Package Notes/Other Data submission requirements is provided in Section VIII and Exhibit 5 Part B. Please refer to FY 2006/2007 Financial Statements Guidance Attachment G, *FACTS I/Closing Package* for the manual data submission requirements.

II. Hyperion Entities

For each bureau, the following have been established in Hyperion under the Entities module:

- Bureau Entity (where all of the below entities get consolidated into)
- Applicable Treasury Appropriation/Fund Groups (per the Department's Master Appropriation File)
- Intra-bureau Eliminations Entity
- Intra-bureau On-top Adjustments for Eliminations Entity
- Bureau Level Adjustments Entity
- Budget Clearing Account 3800

Entity substructures include the following entities:

- INP - Used for ETBs loading
- ADJ - Used to enter adjustments through journal entries
- SCH - Used to enter data using Schedules
- FS - Used for supplemental data loading

See **Exhibit 1** for Hyperion entities as of December 15, 2005, and for a summary of entity changes.

III. Hyperion Categories and Periods

The following categories have been or will be established applicable to FY 2006 and FY 2007:

Categories:

POSTCLOSE_FY2005 (these will be the beginning balances for FY 2006)

PRECLOSE_FY2006

POSTCLOSE_FY2006 (these will be the beginning balances for FY 2007)

PRECLOSE_FY2007

POSTCLOSE_FY2007 (these will be the beginning balances for FY 2008)

For each category, quarters one, two, three, and four have been or will be established as the periods.

IV. Hyperion SGL Chart of Accounts (Accounts Applicable to the Bureaus' ETBs Submissions)

The Hyperion SGL accounts are used to produce the financial statements, footnotes, ATBs, Closing Statements and Notes. The Hyperion SGL accounts consist of:

- Major SGL accounts; and, if applicable
- SGL subaccount(s) - up to two subaccounts are allowed in a Hyperion SGL account

Major SGL Accounts

The Hyperion major SGL accounts begin with the four-digit SGL account, plus, as applicable, certain attributes needed to produce the financial statements or ATBs.

See **Exhibit 2** for the Hyperion major SGL accounts for FY 2006/2007, including descriptions of the attributes included in the major SGL accounts. **Exhibit 2** also contains a summary of changes to Hyperion major SGL accounts.

SGL Subaccount Tables

The Hyperion SGL subaccount tables, when applicable, contain further detail of the major SGL account numbers. For account number 1310FA (Accounts Receivable – Federal, NonCustodial), for example, a breakdown of this account would include one or more Federal trading partners. As another example, account number 5200NX (Revenue from Services Provided, NonFederal, Exchange) requires the applicable Bureau Goal.

See **Exhibit 3** for the Hyperion SGL Sub-Account Tables, including descriptions of each of the following subaccount tables:

- **Federal Trading Partners** – for those major accounts with an 'F' attribute and when the trading partner is a Federal entity
- **Intercompany**

Intra-Commerce Trading Partners – for those major accounts with a 'F13' attribute and the trading partner is another bureau. For example, when Census is reporting a receivable from USPTO.

Intra-bureau Trading Partners – for those major accounts with a ‘F13’ attribute and the trading partner is within the same bureau. For example, when NOAA’s Fund Group 1451 is reporting revenue from NOAA’s Fund Group 1463.

- **Bureau Goals** – for those major accounts that crosswalk to the Statement of Net Cost

V. Hyperion Non-SGL Chart of Accounts (Includes Accounts Applicable to the Bureaus’ Supplemental Data Submissions)

The Hyperion non-SGL accounts are also used to produce the financial statements, footnotes, ATBs, Closing Package financial statements/Notes/Other Data, and other required reports.

See **Sections VII and VIII** for the Hyperion Non-SGL Chart of Accounts – Supplemental Data Accounts, which includes the following account types:

- **Balance Sheet Split SGL Accounts (Supplemental Data Submission)** – SGL accounts that may crosswalk to more than one financial statement line item
- **Statement of Changes in Net Position Split SGL Accounts (Supplemental Data Submission) -** SGL accounts that may crosswalk to more than one financial statement line item
- **Statement of Financing Supplemental Data Submission Accounts (Supplemental Data Submission)** – Information necessary to populate certain Statement of Financing line items
- **Accounts for RSI Disclosure of Gross Costs that Generated Intragovernmental Earned Revenues by Budget Subfunction (Supplemental Data Submission)** – Information necessary to prepare this RSI disclosure

Non-SGL Chart of Accounts for the following categories are not listed in Sections VII and VIII:

- Accounts for Supplemental (Non-SGL) Footnote Data (Data is Entered, via Schedules, into Hyperion)
- Accounts for Supplemental (Non-SGL) Closing Package Notes/Other Data (Data and Text are Entered, via Schedules, into Hyperion)
- Accounts for Supplemental (Non-SGL) Other Quarterly Reporting Requirements (DOL and OPM Confirmations, SF 133s data, and Erroneous Payments Data (data is Entered via Schedules, into Hyperion)

Hyperion accounts have been established for each line item of the following financial statements:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Budgetary Resources
- Statement of Financing
- Statement of Custodial Activity

Each financial statement line item account has a “Line Item” subaccount table which has several subaccounts: a) Formula (for the Treasury crosswalk formulas); and b) various “On-Top” subaccounts (for on-top adjustments via journal entries). OFM prepares journal entries on behalf of the bureaus.

VI. Bureau ETBs Submissions

Bureaus are required to prepare quarterly preclose ETBs and year-end postclose ETBs in a CSV (Comma-Separated-Value) text file format, and load the file into Hyperion. Bureau representatives or OFM will “consolidate” the data upon request. Bureaus will print and verify the Hyperion data and reports.

The ETBs consist of the following for each Treasury Appropriation/Fund Group:

- Hyperion Entity (e.g., USPTO Fund Group 1006 = 56_00_1006)
- Hyperion SGL Account Number (e.g. 2110FA.11)
- Dollar amount (e.g. -124743.56)

See **Exhibit 4** for the required ETBs format/sample.

Bureaus are required to prepare/load ETBs as specified in the due dates calendar. To load ETBs into Hyperion, please follow the below steps:

- 1) Save the ETBs text file (CSV format) that you are going to load on your **C drive**
- 2) Log on to Hyperion Enterprise and click on “Database” module
- 3) At the top drop-down menu, click on “Task”
- 4) Choose “Load Data”
- 5) Click on “Add”, then select the ETBs file from your C drive. (Reminder: ETBs are stored in CSV file format. You may need to change the file type to “All Files” (*.*) in order to see the file name). Then, the system will automatically prompt you back to the “Load Data” screen.
- 6) Under “Options”, choose “Calculate Formulas” and “Report Calc Accts”
- 7) Under “Mode”, choose **“Replace”**
- 8) Then, click “OK” and wait for the system to load the file
- 9) Once the file is loaded, click on “View” then “Error Log.” You will be able to check whether the file is successfully loaded. If there were errors, you will be able to read or print an error list and fix the ETBs file accordingly, then start the same loading process again.
- 10) Once the ETBs file is successfully loaded, notify the bureau representative or OFM to “consolidate” the data

Instruction for Consolidation:

Each bureau or bureaus service center has designated a representative to perform the “consolidation” during the window open period.

- 1) Prior to consolidation, make sure all other bureau users for the particular bureau are at the Hyperion Enterprise Desktop.
- 2) Select “Consolidation” Module
- 3) Highlight the proper period and entity (for example, under Q4 FY05 column, select “54_00”)
- 4) Go to the top of the screen and select “Task”
- 5) Select “Consolidate All with Data” from the drop down menu
- 6) Wait until the system finish the consolidation, word “Changed” will appear under the column
- 7) Exit the consolidation module

VII. Bureau Supplemental Data Submissions to Load into Hyperion

Bureaus are required to load supplemental data submissions into Hyperion for the Balance Sheet and Statement of Changes in Net Position, as specified in the Due Dates Calendar (Attachment I).

See **Exhibit 4** for required format/sample load files for the Balance Sheet Split SGL Accounts and Statement of Changes in Net Position Split SGL Accounts supplemental data submissions.

IMPORTANT: All of the following supplemental data submissions are for the bureau level entity (account balances must be aggregated at the bureau level, as opposed to the Fund Group level). EDA, BIS and NOAA are exceptions to this policy.

Bureaus are required to submit, if applicable, the following supplemental data submissions:

1. Balance Sheet Split SGL Accounts:

When a bureau has an account balance(s) for certain Balance Sheet “split” SGL accounts (SGL accounts that may crosswalk to more than one financial statement line item, e.g., SGL account number 1340 [Interest Receivable] may crosswalk to the Accounts Receivable, Loans Receivable, and/or Investments line), the bureau is required to submit a supplemental data submission. This submission provides a breakdown of the financial statement line item(s) that the SGL accounts crosswalk. **(In addition to preclose submissions, year-end PostClose submissions are required.)**

Bureaus are required to submit a supplemental data submission for the following aggregated (bureau level) SGL account numbers that have account balances:

Aggregated (Bureau Level) SGL Account Number	Supplemental Data Accounts	Hyperion Major SGL Account Numbers Included
1340 - Interest Receivable	1340INTRAGOV_INV 1340INTRAGOV_AR 1340INTRAGOV_LOAN	1340FS, 1340FA, 1340F13S, 1340F13A
	1340PUBLIC_INV 1340PUBLIC_AR 1340PUBLIC_LOAN 1340PUBLIC_NOTES	1340NS, 1340NA
1349 – Allowance for Loss on Interest Receivable	1349INTRAGOV_INV 1349INTRAGOV_AR 1349INTRAGOV_LOAN	1349FS, 1349FA, 1349F13S, 1349F13A
	1349PUBLIC_INV 1349PUBLIC_AR 1349PUBLIC_LOAN 1349PUBLIC_NOTES	1349NS, 1349NA
1350 – Loans Receivable	1350PUBLIC_LOAN 1350PUBLIC_NOTES	1350N
1359 – Allow. for Loss on Loans Receivable	1359PUBLIC_LOAN 1359PUBLIC_NOTES	1359N
1360 – Penalties, Fines and Administrative Fees Receivable	1360INTRAGOV_AR 1360INTRAGOV_LOAN	1360FS, 1360FA, 1360F13S, 1360F13A
	1360PUBLIC_AR 1360PUBLIC_LOAN	1360NS, 1360NA

Aggregated (Bureau Level) SGL Account Number	Supplemental Data Accounts	Hyperion Major SGL Account Numbers Included
1369 – Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	1369INTRAGOV_AR 1369INTRAGOV_LOAN	1369FS, 1369FA, 1369F13S, 1369F13A
	1369PUBLIC_AR 1369PUBLIC_LOAN	1369NS, 1369NA
2190 – Other Accrued liabilities	2190PUBLIC_AP 2190PUBLIC_ACCRGRANT	2190NS, 2190NA
2140 – Accrued Interest Payable	2140INTRAGOV_AP 2140INTRAGOV_DEBT	2140F, 2140F13
	2140PUBLIC_AP 2140PUBLIC_DEBT	2140N

For those Balance Sheet Split SGL accounts that are intragovernmental (e.g. 1340INTRAGOV_AR), the applicable Federal trading partner subaccount number(s) are also required. Please note that Federal trading partner code ‘13’ (Department of Commerce) is a valid selection for this supplemental data submission.

For example: Let’s assume that SGL 1340FS.20 has a balance of \$50,000 and 1340FA.20 has a balance of \$70,000 for a total aggregated (bureau level) account number 1340 – Intragovernmental of \$120,000. If \$30,000 of this balance represents Interest Receivable related to Accounts Receivable, and \$90,000 of this balance represents Interest Receivable related to Loans Receivable then the bureau’s data submission would show the following Hyperion supplemental data accounts/balances:

1340INTRAGOV_AR.20	\$30,000
1340INTRAGOV_LOAN.20	\$90,000

2. Statement of Changes in Net Position Split SGL Accounts:

When a bureau has an account balance(s) for certain Statement of Changes in Net Position “split” SGL accounts (SGL accounts that may crosswalk to more than one financial statement line item, e.g., SGL account number 5790 [Other Financing Sources] may crosswalk to the Other Adjustments, Other Budgetary Financing Sources, Other), the bureau is required to submit a supplemental data submission. This submission provides a breakdown of the financial statement line item(s) that the SGL accounts crosswalk.

Bureaus are required to submit a supplemental data submission for the following aggregated (bureau level) SGL account numbers that have balances:

Aggregated (Bureau Level) SGL Account Number	Supplemental Data Accounts	Hyperion Major SGL Account Numbers Included
5790 – Other Financing Sources	5790ADJ 5790BUDG 5790NONBUDG	5790F
5900 – Other Revenue	5900BUDG_FORFTCASH 5900NONBUDG_FORFTPRO 5900NONBUDG_NONEX 5900BUDG_T	5900NTA, 5900FTA, 5900F13TA

Aggregated (Bureau Level) SGL Account Number	Supplemental Data Accounts	Hyperion Major SGL Account Numbers Included
5909 – Contra Revenue for Other Revenue	5909BUDG_FORFTCASH 5909NONBUDG_FORFTPRO 5909NONBUDG_NONEX 5909BUDG_T	5909NTA, 5909FTA, 5909F13TA
7110 – Gains on Disposition of Assets	7110BUDG 7110NONBUDG	7110NT
7111 – Gains on Disposition of Investments	7111BUDG 7111NONBUDG	7111NT, 7111FT, 7111F13T
7112 – Gains on Disposition of Borrowings	7112BUDG 7112NONBUDG	7112FT, 7112F13T
7180 – Unrealized Gains - Investments	7180BUDG 7180NONBUDG	7180NT, 7180FT, 7180F13T
7190 – Other Gains	7190BUDG 7190NONBUDG	7190NT, 7190FT, 7190F13T
7210 – Losses on Disposition of Assets	7210BUDG 7210NONBUDG	7210NT
7211 – Losses on Disposition of Investments	7211BUDG 7211NONBUDG	7211NT, 7211FT, 7211F13T
7212 – Losses on Disposition of Borrowings	7212BUDG 7212NONBUDG	7212FT, 7212F13T
7280 – Unrealized Losses - Investments	7280BUDG 7280NONBUDG	7280NT, 7280FT, 7280F13T
7290 – Unrealized Losses - Investments	7290BUDG 7290NONBUDG	7290NT, 7290FT, 7290F13T
7500 – Distribution of Income - Dividend	7500BUDG 7500NONBUDG	7500NT, 7500FT

3. RSI: Gross Costs that Generated Intragovernmental Earned Revenue by Budget Subfunction

Aggregated (Bureau Level) SGL Account Number	Supplemental Data Accounts	Hyperion Major SGL Account Numbers Included
Various SGL Accounts that Crosswalk to Gross Costs for the Statement of Net Cost	302_COS_GN_IG_ERNREV 304_COS_GN_IG_ERNREV 306_COS_GN_IG_ERNREV 376_COS_GN_IG_ERNREV 452_COS_GN_IG_ERNREV 503_COS_GN_IG_ERNREV 602_COS_GN_IG_ERNREV	Various Hyperion SGL Accounts that Crosswalk to Gross Costs for the Statement of Net Cost

To load supplemental data submissions into Hyperion for Balance Sheet and Statement of Changes in Net Position Split SGL Accounts and for RSI: Gross Costs that Generated Intragovernmental Earned Revenue by Budget SubFunction, please follow the below steps:

- 1) Save the supplemental data text file (CSV format) that you are going to load on your **C drive** (Reminder: Please use XX_XXXX_BURLEV.FS for supplemental data loading.)
- 2) Log on to Hyperion Enterprise and click on “Database” module
- 3) At the top drop-down menu, click on “Task”

- 4) Choose “Load Data”
- 5) Click on “Add”, then select the supplemental data submission file from your C drive. (Reminder: Supplemental data submission files are stored in CSV file format. You may need to change the file type to “All Files” (***) in order to see the file name). Then, the system will automatically prompt you back to the “Load Data” screen.
- 6) Under “Options”, choose “Calculate Formulas” and “Report Calc Accts”
- 7) Under “Mode”, choose “Merge”
- 8) Then, click “OK” and wait for the system to load the file
- 9) Once the file is loaded, click on “View” then “Error Log.” You will be able to check whether the file is successfully loaded. If there were errors, you will be able to read or print an error list and fix the file accordingly, then start the same loading process again.
- 10) Once the supplemental data file is successfully loaded, notify the bureau representative or OFM to “consolidate” the data

VIII. Bureau Entering of Supplemental Data into Hyperion

Bureaus are required to enter supplemental data submissions into Hyperion, as specified in the Due Dates Calendar (Attachment I).

A. Statement of Financing Supplemental Data Accounts (Enter Data into Hyperion via Schedules)

When a bureau has an account balance(s) for certain Statement of Financing “supplemental data” accounts (SGL accounts that may require additional breakdown(s) for Statement of Financing line item(s), e.g., SGL account number 1310 [Accounts Receivable] may require additional breakdown for the calculation of the vendor overpayment collected during the reporting period to 13A_1310VENOVERPAY [Vendor Overpayment Collected]), the bureau is required to submit a supplemental data. Bureaus will input the Statement of Financing supplemental data using Schedules.

Bureaus are required to enter supplemental data, as applicable, into Schedules for the following aggregated (bureau level) Statement of Financing supplemental data:

Line	Supplemental Data Accounts	Aggregated (Bureau Level) SGL Account Number	Hyperion Major SGL Account Numbers Included
4 -Offsetting Receipts	4_OFFSET_RECEIPTS	Offsetting Receipts	OFM USE ONLY
13A –Vendor Overpayment	13A_1310VENOVERPAY	Vendor Overpayments	1310FS, 1310FA, 1310F13S, 1310F13A, 1310NS, 1310NA
13C – Other	13C_6800CREDITREF	6800 -Credit Reform Loans	6800N 6800F 6800F13
	13C_2190NOTAFFECTSNC	2190-Other Accrued Liability	2190N, 2190F, 2190F13 NOAA and ELGP USE ONLY
14A –Credit Program Collections That Increase	14A_4260CREDITREF	4260- Actual Collections of “governmental-type” Fees (Credit Reform Financing Funds only)	4260

Line	Supplemental Data Accounts	Aggregated (Bureau Level) SGL Account Number	Hyperion Major SGL Account Numbers Included
Liabilities for Loan Guarantees or Allowances for Subsidy	14A_4261CREDITREF	4261- Actual Collections of Business-Type Fees (Credit Reform Financing Funds only)	4261
	14A_4262CREDITREF	4262- Actual Collections of Loan Principal (Credit Reform Financing Funds only)	4262
	14A_4263CREDITREF	4263- Actual Collections of Rent (Credit Reform Financing Funds only)	4263
	14A_4264CREDITREF	4264-Actual Collection of Loan Interest (Credit Reform Financing Funds Only)	4264
	14A_4265CREDITREF	4265- Actual Collections From Sale of Foreclosed Property (Credit Reform Financing Funds only)	4265
	14A_4266CREDITREF	4266- Other Actual Business-Type Collections From Non-Federal Sources (Credit Reform Financing Funds only)	4266
	14A_4267CREDITREF	4267- Other Actual “Governmental-type” Collection From Non- Federal Sources (Credit Reform Financing Funds only)	4267
	14A_4271CREDITREF	4271- Actual Program Fund Subsidy Collected (Credit Reform Financing Funds only)	4271
	14A_4273CREDITREF	4273- Interest Collected From Treasury (Credit Reform Financing Funds Only)	4273
	14A_4275CREDITREF	4275- Actual Collections From Liquidating Fund (Credit Reform Financing Funds only)	4275
	14A_4277CREDITREF	4277- Other Actual Collections – Federal (Credit Reform Financing Funds only)	4277

Line	Supplemental Data Accounts	Aggregated (Bureau Level) SGL Account Number	Hyperion Major SGL Account Numbers Included
	14A_4281CREDITREF	4281- Actual Program Fund Subsidy Receivable (Credit Reform Financing Funds only)	4281
	14A_4285CREDITREF	4285- Receivable From the Liquidating Fund (Credit Reform Financing Funds only)	4285
	14A_4286CREDITREF	4286- Receivable From the Financing Fund (Credit Reform Financing Funds only)	4286
	14A_4287CREDITREF	4287- Other Federal Receivables (Credit Reform Financing Funds only)	4287
	14B_UNDEPOSITED_COLL	Undeposited Collections	NTIS USE ONLY
14B-Other	14B_DEFERRED_CREDIT	Deferred Credits	NTIS USE ONLY
	14B_LIAB_DEPO_UNDCOL	Liabilities for Deposits, Clearing & Undeposited Collections	NTIS USE ONLY
	14B_EDA4262NTAFFSNC	4262-Actual Collections of Loan Principal	EDA USE ONLY
	15_RES_FIN_ACQ_LIQ	Line 15 – Resources That Finance the Acquisition or Liquidation of Liabilities	Various
15 –Resources That Finance the Acquisition of Assets or Liquidation of Liabilities	16A_5750ADJ_TRUST_NC	5750- Expenditure Financing Sources – Transfers-In (Adjustment for trust fund outlays that do not affect net cost only)	5750F, 5750F13
16A –Trust Fund Expenditure Financing Sources Transfers In/Out	16A_5760ADJ_TRUST_NC	5760- Expenditure Financing Sources- Transfers-Out (Adjustment for trust fund outlays that do not affect net cost only)	5760F, 5760F13
	16B_7400NOTRESTAT	Do not use adjustment in year of restatement.	7400N 7400F 7400F13
16B – Prior Period Adjustments	16B_7401RESTAT	6199- Adjustment to Subsidy Expense	7401N 7401F 7401F13

Line	Supplemental Data Accounts	Aggregated (Bureau Level) SGL Account Number	Hyperion Major SGL Account Numbers Included
	21A_6199CREDITREF	(Credit Reform only)	6199N
21A – Downward Reestimates of Credit Subsidy (Expense Only)	22_1310EX	1310 Exchange Excludes accounts receivable related to vendor	1310FS, 1310FA, 1310F13S, 1310F13A, 1310NS, 1310NA
22 – Increase in Exchange Revenue Receivable from the Public	22_1319EX	1319Exchange	1319FS, 1319FA, 1319F13S, 1319F13A, 1319NS, 1319NA
	22_1340EX	1340 Exchange	1340FS, 1340FA, 1340F13S, 1340F13A, 1340NS, 1340NA
	22_1349EX	1349 Exchange	1349FS, 1349FA, 1349F13S, 1349F13A, 1349NS, 1349NA
	23A_7400INC_LIAB	7400- Prior Period Adjustments – Not Restated (Related to an increase in a liability reported in section	7400F, 7400F13, 7400N
23A – Prior Period Adjustments – Not Restated	23B_2190NOTAFFECTSNC	2190-Other Accrued Liability	2190N, 2190F, 2190F13 NOAA and ELGP USE ONLY
23B-Various Increases	26_5310CREDITREF	5310 – Credit Reform	5310NXS, 5310NXA 5310NTS, 5310NTA 5310FXS, 5310FXA 5310F13XS 5310F13XA 5310FTS 5310FTA 5310F13TS 5310F13TA
26 – Revaluation of Assets or Liabilities	26_7290REVAL_ASSETS	7290- Other Losses (Revaluation of Assets only)	7290FX, 7290F13X, 7290NX

Line	Supplemental Data Accounts	Aggregated (Bureau Level) SGL Account Number	Hyperion Major SGL Account Numbers Included
	26_NOAAINVMATSUPPREV	Relating to revaluations/adjustments to NOAA's operating materials and supplies and inventory accounts 1511, 1513, 1514, and 1519	NOAA USE ONLY
	27_6720UNCOL_REF_REC	6720 – Enter the amount of A/C 6720 that should NOT be included in line 27 of the St of Fin. A/C 6720 is calculated for line 27, and this data account will serve to reduce the amount reported in line 27. Related to uncollectible <i>Credit Reform</i> Receivables.	6720N 6720F 6720F13
27 – Other	27_UNDIST_OFFSET_REC	Undistributed Offsetting Receipts: related to trust funds with exchange revenue	OFM USE ONLY
	27_6500	6500 Where the reconciliation is necessary	6500N
	27_6790VENDOROVERPAY	6790- Other Expenses Not Requiring Budgetary Resources (Net Credit balance for vendor overpayment receivable)	6790F, 6790F13, 6790N
	27_NOAA_8145_PROPACT	Fund Group 8145 Child Allocation account included in NOAA's Net Cost of Operations but not included in Line 1 in the Statement of Financing	Proprietary accounts summary

B. Supplemental (Non-SGL) Footnotes Data (Enter Data into Hyperion via Schedules)

NOTE: Bureau requirements for additional manual footnotes data (Excel spreadsheets) are included in the FY 2006/2007 Financial Statements Guidance Attachment A, *Financial Reporting*. This section is only applicable to Hyperion footnotes data.

All bureaus will be required to enter data for up to 14 Hyperion footnote schedules, as applicable. In addition, NOAA is required to enter data into 2 additional footnote schedules, and NTIS is required to enter data into 1 additional footnote schedule. Bureau representatives or OFM will “consolidate” the data upon request. Bureaus will print and verify the Hyperion footnote reports and confirm to OFM by e-mail when the footnote reports are correct.

See **Exhibit 5** for a complete list of footnotes.

C. Closing Package - Governmentwide Financial Report System (GFRS)

In accordance with the Closing Package regulations set forth by Treasury and the Government Accountability Office, the Department is required to report year-end financial data through GFRS. All bureaus are required to enter data for certain Hyperion Closing Package Notes/Other data reports as applicable. Also required is Closing package text data input into GFRTEXT repot. For the text data input, **data should be entered at the TOP BUREAU LEVEL (e.g. 67 00).**

See **Exhibit 5** for a complete list of Notes/Other Data.

D. Other Quarterly Reporting Requirements (DOL and OPM Confirmations, SBR vs SF 132s, SBR vs. SF 133s, and Erroneous Payments Data)

All bureaus are required to **enter the following into Hyperion via Schedules**. OFM will “consolidate” the data upon request.

1. Supplemental (Non-SGL) DOL Confirmation Data

Bureaus are required to enter the breakdown for the SGL 6400F.16 balance into two categories, Federal Employee Compensation Act (FECA) and Unemployment Insurance costs. Other required confirmation balances will be populated from ETBs. The quarterly actual FECA cost per the OFM Excel spreadsheet for each bureau will be presented in the DOL Confirmation report for bureaus’ reconciliation purposes.

Bureaus should reconcile the following items:

- SGL 6400F.16 balance in ETBs versus Data entered into DOL Confirmation
- Total for 6400F.16 (FECA) and 6850F.16 versus Quarterly Actual FECA Cost

NOTE: DOL only provides a combined FECA cost for the Office of the Secretary. OFM will enter the combined quarterly FECA cost of all Office of the Secretary entities into the DM/S&E entity. Therefore, the Office of the Secretary reconciliation should be performed at the Office of the Secretary level.

The required schedule for the DOL confirmation data is:

DOLQCONF DOL Confirmation Report

2. Supplemental (Non-SGL) OPM Confirmation Data

Bureaus will print and verify the confirmation report in Hyperion and will reconcile any differences with the SGL balances.

The required schedule for the OPM confirmation data is:

TIE_OPM OPM Confirmation Report

3. Supplemental (Non-SGL) SF 132s Data

OFM will enter quarterly SF 132s data, by fund group, into Hyperion. The report format will allow bureaus to compare quarterly SF 132s to the quarterly Statement of Budgetary Resources. Bureaus will be required to explain differences for each line item of \$1 million or more.

The schedule for the SF 132s data is:

SBR_132 SBR vs. SF 132s Comparison Report

4. Supplemental (Non-SGL) SF 133s Data

Bureaus are required to enter quarterly SF 133s data, by fund group, into Hyperion. The report format will allow bureaus to compare quarterly SF 133s to the quarterly Statement of Budgetary Resources. Bureaus are required to submit explanations to OFM for any differences. The SF-133 data should be entered into Hyperion with same signage on SF-133 report.

The required schedule for the SF 133s data is:

SBR_133 SBR vs. SF 133s Comparison Report

5. Quarterly Erroneous Payments Data

Bureaus are required to enter quarterly disbursement and erroneous payment data into two Hyperion Schedules:

1. Quarterly Erroneous Payment Template (ERRORPAY)

The data required here include the number (#) and dollar amounts (\$) of disbursements and erroneous payments, by payments types (Grants, Salaries, Vendor Payments, IPAC, and Others).

2. Quarterly Erroneous Payments/Disbursement Projections by Major Program (ERRPROJ)

The data required here include dollar amounts of disbursements, erroneous payments, and projected disbursements, by major program.

OFM will review bureaus' submissions for reasonableness, completeness, and consistency with similar data, and provide feedback to the bureaus on any discrepancies. As such, bureaus should examine their data to ensure that:

- (a) Disbursement and erroneous payment totals that are entered into the Quarterly Erroneous Payment Template (ERRORPAY) agree with the disbursement and erroneous payment totals that are entered into the Quarterly Erroneous Payments/Disbursement Projection by Program Template (ERRPROJ). A tie point for verifying the erroneous payments data has been programmed into the ERRPROJ Schedule.
- (b) Quarterly disbursement totals, reported on each of the two templates (ERRORPAY and ERRPROJ) agree with the current quarter's disbursement amount reported on the Statement of Budgetary Resources. OFM will ask bureaus to provide explanations for the difference between the Hyperion templates and SBR disbursement if the difference is 10% or more.

- (c) Amount reported as “Other” is not material to total disbursements. OFM will ask for a breakout of the amount reported as “Other” if it is 10% or more of total disbursements
- (d) All numbers are entered as positive numbers. OFM will ask bureaus to provide explanations for any items entered as negative numbers.

Notes:

Bureaus should report EFT (electronic funds transfers) payments due to wrong EFT data in the Quarterly Erroneous Payment Template column "Wrong EFT Data" only if the payments were successfully disbursed.

Unsuccessful EFT payments, due to wrong EFT data (where the funds were returned and deposited back into the bureau’s accounts) should be footnoted in the Quarterly Erroneous Payment Schedule (ERRORPAY) as follows:

Unsuccessful EFT payments due to wrong EFT data where the funds were returned and deposited back into <bureau’s name> accounts totaled:

Number of transactions (#):

Amount (\$):

Each bureau’s erroneous payments data will be analyzed to a) identify programs which may be susceptible to significant erroneous payments, b) estimate the annual amount of erroneous payments, and c) convey, to the President and Congress, erroneous payments estimates and a progress report on actions to reduce erroneous payments, in compliance with the Improper Payments Information Act of 2002, Public Law No: 107-300.

Report Name: ERRORPAY (Quarterly Erroneous Payments)
ERRPROJ (Erroneous Payments/Disbursement Projection by Program)

See **Exhibit 5** for a complete list of all required non-SGL reports entered into Schedules.

E. To enter Statement of Financing supplemental data, footnotes, DOL and OPM confirmations, SF 133s data, and Erroneous Payments data into Schedules, please follow the below steps:

- 1) Log on to Citrix and click on Schedules
- 2) Ensure your point-of-view bars are set correctly
(Reminder: To input the data, you have to select, “XX_XX_BURLEV.SCH” e.g. 67_00_BURLEV.SCH.)
- 3) At the top drop-down menu, click on “File” then “Open”
- 4) Under report set, choose “FTNT_BUR” (for footnote reports) or “QTRLYREP” (for all other reports), then choose the proper report
- 5) Enter the data into the proper light yellow cells. The screens are color coordinated. Light yellow cells are input fields, and green cells are calculated fields or SGL account balance fields. (Reminder: Please always enter a credit balance as a negative number.)
- 6) Once the data is successfully entered, notify bureau representative or OFM to “consolidate” the data
- 7) Once the consolidation is completed, log back to the Schedules module
- 8) Change the entity bar to bureau level to review the bureau level data after “consolidation” and to compare the bureau-entered data to the SGL calculated amounts. For example, if your point of view was at 67_00_BURLEV.SCH”, change the point of view to “67_00”. Please review and verify the proper schedule for agreement to what was intended to be entered, and for agreement to the SGL calculated amounts.

IX. Print and Verify Hyperion Reports

After the loading and/or entering of data into Hyperion is complete, and the “consolidation” of data is complete, bureaus should print and verify the following Hyperion financial book sets in **06_BURFS** bookset (FS4CHK_Q for quarterly process or FS4CHKYE: for year-end process, and BPTIEPT).

1) **FS4CHK_Q** or *FS4CHKYE* (Note: Reports listed in italics are in the FS4CHKYE only):

- Trial Balances – Major Accounts: Bureau Level Totals Only
- Trial Balances – Anomaly Report: Non-Contra Accounts
- Trial Balance – Anomaly Report: Contra Accounts
- F00 Unidentified Trading Partner Summary Report
- Balance Sheet – Anomaly Report
- Statement of Net Cost – Anomaly Report
- Statement of Changes in Net Position – Anomaly Report
- Statement of Budgetary Resources – Anomaly Report
- Trial Balances – Major Accounts: By Fund Group (excludes ELIM_ENT)
- Tie-point – ETBs Foot to Zero Tie-point (Proprietary, Budgetary)
- Tie-point – 3100, 3310, 4201 (Prior Year’s Post to Current Period’s Pre)
- Tie-points - Split-Validation Accounts
- Tie-points – Report -Various
- Tie-points – Various Statement of Financing
- Tie-point - Apportionment Categories of Obligations Incurred
- Tie-point – Unobligated/Obligated Balance (Prior Year’s Post to Current Period’s Pre)
- FBWT Footnote – Obligated Balance vs. SBR Data
- FBWT Footnote – Unobligated Balance vs. SBR Data
- FBWT Footnote –Temp not Available Pursuant to Public Law vs. SBR Data
- FBWT Footnote – Non-Budgetary vs. SBR Data
- OPM Confirmation – Bureaus’ Input Report
- DOL Confirmation Report
- Net Position Analysis – Cumulative Results of Operations
- Net Position Analysis – Unexpended Appropriations
- Statement of Budgetary Resources vs. SF 132s Comparison Report
- Statement of Budgetary Resources vs. SF 133s Comparison Report
- Consolidated Balance Sheets (Bureau’s Face)
- Consolidated Statements of Net Cost (Bureau’s Face)
- Consolidated Statements of Changes in Net Position (Bureau’s Face)
- Combined Statements of Budgetary Resources (Bureau’s Face)
- Consolidated of Financings (Bureau’s Face)
- Statement of Financing Crosswalk Calculations
- Statement of Financing Supplemental Data
- Consolidated Statements of Custodial Activity (Bureau’s Face)
- RSI-Intragovernmental Assets
- RSI-Intragovernmental Liabilities
- RSI-Intragovernmental Earned Revenue, and Gross Costs that Generated Intragovernmental Earned Revenue
- Appropriation Transfers
- Transfers without Reimbursement
- Intra-Commerce Assets Transaction Summary Report (TSR)
- Intra-Commerce Liabilities TSR

- Intra-Commerce Earned Revenue TSR
- Intra-Commerce Statement of Net Cost Expenses TSR
- Intra-Commerce Statement of Changes in Net Position and Custodial Nonexchange TSR
- Intra-Commerce Capitalized Purchases
- Intragovernmental Assets TSR
- Intragovernmental Liabilities TSR
- Intragovernmental Earned Revenues TSR
- Intragovernmental Statement of Net Cost Expenses TSR
- Intragovernmental Statement of Changes in Net Position TSR
- Intragovernmental Capitalized Purchases
- Footnote: Fund Balance with Treasury
- Footnote: Accounts Receivable, Net (no data input required)
- Footnote: Investments in Treasury Securities, Net
- Footnote: Cash and Other Monetary Assets
- Footnote: Inventory, Materials, and Supplies, Net
- Footnote: General Property, Plant, and Equipment, Net (NOAA data input only)
- Footnote: Other Assets (NTIS data input only)
- Footnote: Non-entity Assets
- Footnote: Debt to Treasury
- Footnote: Other Liabilities
- Footnote: Federal Employees Benefits - Actuarial FECA Liability and NOAA Corps Employee Retirement Benefits Liabilities (NOAA data input only)
- Footnote: Environmental and Disposal Liabilities
- Footnote: Assets Under Capital Leases
- Footnote: Capital Leases
- Footnote: Operating Leases
- Footnote: Liabilities Not Covered by Budgetary Resources by Fund Group and SGL
- Footnote: Major Long-term Commitments
- Footnote: Apportionment Categories of Obligations Incurred
- Footnote: Combined Statement of Budgetary Resources UDO Breakdown
- Footnote: Earmarked Funds – Summary of Financial Information
- *Closing Package Note: Direct Loans and Loan Guarantees – EDA, ELGP, and NOAA only*
- *Closing Package Note: Inventories and Related Property*
- *Closing Package Note: Property, Plant, and Equipment*
- *Closing Package Note: Federal Employee and Veteran's Benefits Payable – NOAA only*
- *Closing Package Note: Environmental and Disposal Liabilities*
- *Closing Package Note: Commitments*
- *Closing Package Other Data*
- *Closing Package Notes/Other Data Text Report*
- Balance Sheet Fluctuation Analysis
- Balance Sheet Fluctuation Analysis Crosswalk
- Statement of Net Cost Fluctuation Analysis
- Statement of Net Cost Fluctuation Analysis Crosswalk
- Statement of Changes in Net Position Cumulative Results of Operations Fluctuation Analysis
- Statement of Changes in Net Position Unexpended Appropriations Fluctuation Analysis
- Statement of Changes in Net Position Fluctuation Analysis Crosswalk
- Statement of Budgetary Resources Fluctuation Analysis
- Statement of Budgetary Resources Fluctuation Analysis Crosswalk
- Property, Plant and Equipment (Cost) Fluctuation Analysis- NOAA and NIST Only

- Property, Plant and Equipment (Accumulated Depreciation) Fluctuation Analysis – NOAA and NIST Only
- Non-entity Assets Fluctuation Analysis
- Other Assets Fluctuation Analysis
- Other Liabilities-Current Fluctuation Analysis
- Other Liabilities-Non-current Fluctuation Analysis
- Liabilities Not Covered by Budgetary Resources by SGL Fluctuation Analysis

2) **BPTIEPT** (Budgetary vs Proprietary Accounts Tie-points):

- Fund Balance with Treasury Tie-point 1
- Fund Balance with Treasury Tie-point 2
- Receivables – Budgetary vs. Proprietary
- Prepayments – Budgetary vs. Proprietary
- Payables – Budgetary vs. Proprietary
- Advances from Others – Budgetary vs. Proprietary
- Revenue – Budgetary vs. Proprietary
- Direct Delivered Orders – Budgetary vs. Proprietary
- Expenses – Budgetary vs. Proprietary
- Appropriations Received – Budgetary vs. Proprietary
- Transfer – Budgetary vs. Proprietary

Instructions for printing a book:

- 1) Log on to Hyperion Enterprise and click on “Books” module
- 2) Click on drop down arrow in “Sets” then select “06_BURFS”
- 3) Set your point of view bar with your own bureau (e.g. 54_00)
- 4) Select **FS_FULL** for financial statements by fund group
FS4CHK_Q or FS4CHYE for financial statements at the bureau level and other reports
- 5) Select **BPTIEPT** for budgetary vs. proprietary tie-points by fund group
- 6) Then click “File” and select “Print Selected Book”
- 7) Separate books are created for bureaus’ convenience as follows:
 - FINSTMTS – Financial statements, Footnotes and RSI reports only
 - FS_TIEPT – Tie point reports only
 - FLUX – Fluctuation analysis reports only
 - FLUX_XW – Fluctuation Analysis Crosswalk
 - FS_FULL – Financial Statements – Consolidating
 - FSONLY – Major Financial Statements only
 - FOOTNTS – Footnotes only
 - GFRNOTES – Closing Package Notes and Other Data
 - BPTIEPT – Budgetary vs Proprietary Tie-points
 - GENERIC – Generic Book Set for Bureaus to Edit
 - FS4CPOST –Financial Statements for Checking PostClose Data

Instructions for Editing/Viewing the Generic Book:

There is now in Hyperion a generic Book that bureaus and OFM staff can continually use and edit to print groups of reports. You will be able to delete existing reports in the Book that you don't want to print, and then add the reports that you do want to print to the Book. You don't have to save the file to print the Book. This Book can continually be used and reused by Hyperion users. You can save the changes you make or not save them - Hyperion users will simply keep editing this book's reports for what they want to print.

- 1) Log on Hyperion Enterprise, select "Books"
- 2) Select "Task" then "Launch Hyperion Reporting"

- 3) Establish your point-of-view bars to the entity you want (i.e. 67_00 or 67_00_0300A), the category (i.e. PRECLOSE_FY2006), the quarter (i.e. Q1 06), the frequency needs to be Q.CTD, and an account needs to be shown, usually 1010. The Book will print reports for the entity/category/period shown on the point-of-view bar.
- 4) Select "File", then "Open"
- 5) Click the "Book" tab (second tab)
- 6) Click the down arrow where it says "Set" and select the set "06_BURFS"
- 7) Select the book "**Generic**"
- 8) To delete an existing report, click on the report you want to delete (it will then be shaded in blue), and select "Edit," then "Delete"
- 9) To add a report to print, select "Edit," then "Insert Report," then click the down arrow where it says "Report" and select the "ALL REPORTS"
- 10) There are 2 ways to add a report (find the report name first****, then enter the report name into the input field), or scroll through the report names till you find the report(s) you need. Then, hit "OK"
****Most reports are in the FS4CHKYE or BPTIEPT books in **06_BURFS**. After launching Hyperion Reporting, you can open these books and look for the report name(s) you need.
- 11) After the reports you want to print are in the **GENERIC Book**, then select "File," then "Print," then "OK" (or use the print icon).
- 12) You can save or not save.

Instructions to Export Hyperion Reports to Excel:

- 1) Log on Hyperion Enterprise, select "Reports"
- 2) Select "Task" then "Launch Hyperion Reporting"
- 3) Establish your point-of-view bars to the entity (i.e. 67_00 you want to view or print Hyperion accounts by .TOT entity (i.e. fund groups). You can also select a fund group (e.g. 67_00_0300). Select the category (i.e. PRECLOSE_FY2006), the quarter (i.e. Q1 06), the frequency needs to be Q.CTD, and an account needs to be shown, usually 1010. The report will view or print Hyperion accounts for the .TOT entities under the entity/category/period shown on the point-of-view bar.
- 4) Select "File", then "Open"
- 5) Click on "File, then "Export"
- 6) On the pop-up window (Directory window), click on button with a magnifying glass to give file path to be exported
- 7) On the pop-up window (Save window), click on drop-down arrow key, then select "C\$ on 'Client' [v], and then click on "Save"
- 8) Type a desired file name, then click "OK" (Directory window)
- 9) Open the exported file in your C drive

Instructions for Editing/Viewing the Generic Trial Balance Query Report:

Hyperion has a generic trial balance query report that bureaus and OFM staff can continually use and edit to perform trial balance queries at the .TOT (i.e. fund group) level:

Please note that automated elimination entities will not be included, because they do not have a .TOT extension. For example, if your point of view is on 63_00, all of the fund groups for Census will view or print, EXCEPT for the automated elimination entity.

You will be able to delete existing Hyperion accounts in the report that you don't want to view or print, and then

add the Hyperion accounts that you do want to view or print to the report. You don't have to save the file to view or print the report.

- 1) Log on Hyperion Enterprise, select "Reports"
- 2) Select "Task" then "Launch Hyperion Reporting"
- 3) Establish your point-of-view bars to the entity (i.e. 67_00 you want to view or print Hyperion accounts by .TOT entity (i.e. fund groups). You can also select a fund group (e.g. 67_00_0300). Select the category (i.e. PRECLOSE_FY2006), the quarter (i.e. Q1 06), the frequency needs to be Q.CTD, and an account needs to be shown, usually 1010. The report will view or print Hyperion accounts for the .TOT entities under the entity/category/period shown on the point-of-view bar.
- 4) Select "File", then "Open"
- 5) Click the "Report" tab (first tab)
- 6) Click the down arrow where it says "Set," scroll to the top and select "ALL REPORTS"
- 7) Select the report "TBGENERI"
- 8) To edit Hyperion accounts to view or print, click the field in the first column, second row where you see an account shown
- 9) The last row of the point-of-view bars has small boxes. Click on the fifth box "Account"
- 10) To remove an existing Hyperion account(s) you want to delete, go to the "Formula" box on the right side, highlight the account(s) that you want to delete (they will then be shaded in blue), then click the left arrow to remove them from the "Formula" box
- 11) To add an account to view or print, go to the left side box that shows all of the accounts
- 12) There are 2 ways to add an account (find the account name first****, then enter the report name into the input field), or scroll through the account names till you find the account(s) you need. Then, click the right arrow to move them over to the "Formula" box on the right.
****Account names can be viewed in the Data Entry screen or the Accounts screen, which can be selected from the Desktop.
- 13) After the Hyperion accounts you want to view or print are in the "Formula" box, click "OK"
- 14) To view the report, select the icon that has a blank piece of paper (next to the print icon)
- 15) To print the report, select "File," then "Print," then "OK" (or use the print icon).
- 16) You can save or not save.

X. Hyperion User Security Policy and Procedure

A. User Maintenance Policy

General

Only Hyperion Administrator(s) maintain Hyperion users in the Hyperion System. Maintaining Hyperion users includes:

1. Creating users
2. Deleting users
3. Replacing users
4. Maintaining user security profiles.

User Maintenance Procedures

User Additions

1. Bureaus are responsible for notifying OFPA Director or Hyperion Team Leader for the need of an additional Hyperion user. The OFPA Director or Hyperion Team Leader will notify Hyperion Administrator at the bureau's request with the requested new user name and effective date. Hyperion Administrator will then request,

from the user, additional user information as listed below:

Bureau name, IP address, Physical address, User Phone number

2. In a case where a new user requires the purchasing of an additional license, bureaus are responsible for funding the cost of purchasing the license and for funding the annual maintenance costs. When bureaus agree and provide the funding information, Hyperion Team Leader will inform OFM budget officer regarding the purchase and its funding information.
3. Hyperion Administrator will add the new user in the Hyperion System as of the effective date.
4. Hyperion Administrator will request CSC-IT Helpdesk to add the new user in the Citrix/Hyperion server environments then will add the new user in the Hyperion System.
5. Once a new user account is established in both the Hyperion System and the Citrix/Hyperion server, Hyperion Administrator will call the user ID and the initial passwords directly to the user. Hyperion Administrator will then notify OFPA Director, Hyperion team leader and the requested bureau management of the completion of adding the new user.

User Deletions

1. Bureaus are responsible for notifying OFPA Director of the deletion of an existing user (via an e-mail containing the user name and the effective date of deletion). Once the Hyperion Administrator is notified by OFPA Director or Hyperion Team Leader of the deletion of a user, Hyperion Administrator will then remove the user as of the effective date.
2. Hyperion Administrator will request CSC-IT Helpdesk to delete the user in the Citrix/Hyperion server environments.

B. User Password Policy

General

Each Hyperion user is being provided with a Citrix password and a Hyperion password. The Citrix password is set up and maintained by the CSC IT group. The Hyperion Administrator establishes an initial Hyperion password for each user. The user is then required to change his/her password after the first time the user logs on to Hyperion. Each Hyperion user has a password specific to that user ID. **The Hyperion user ID and password will not be shared by multiple users. This policy will be strictly enforced.**

User Password Policy

The Hyperion password policy is consistent with the Department's guidance on Passwords. The requirements are stated below:

a. You must create each password that you use:

- It must contain at least 8 characters.
- None of the characters can be "blank".
- Six of the characters may only occur once in the password (e.g., 'AAAAAAA1' is not acceptable)
- At least one of the characters must be a number (0-9) or a special character (~,!,\$,#,%,*).
- At least one of the characters must be from the alphabet (upper or lower case).

b. Each of your passwords must not include:

- Words found in any dictionary (English or other language), spelled forward or backward
- System User IDs or family names
- Addresses or birthdays
- Common character sequences (e.g., 123, ghijk, 2468)
- Vendor-supplied default passwords (e.g., SYSTEM, Password, Default, USER, Demo)
- Words that others might guess (e.g., your spouse's name, pet's name, children's name)

c. You must be careful in managing your passwords:

- Keep your passwords to yourself.
- Report any known or suspected compromises of your passwords.
- Use different passwords for different accounts.
- If you write it down, lock it up.
- Change your password at least every 90 days.
- Change your password immediately if your password has been shared, compromised, found to be non-compliant with policy, or if you are directed to do so by management.
- Do not reuse a password you have used any of the last 8 times you have changed your password, or more recently than 2 years from when you last used the password.

C. Hyperion Common Log-On

To access the Hyperion Common Log-On feature, follow the below steps:

- Open Hyperion Enterprise.
- Log-in, use your normal Citrix and Hyperion ID and Password.
- Double click Hyperion Common Log icon (icon is located at the bottom of the computer screen next to the "ICA" icon it looks like two blue right angles).
- When the window opens there is a box that will say, "**Disable Log-on**", click that box.
- The box will change to "**Restart Log-on**", click the box again.
- A screen will open up asking for your ID and password, type in your Hyperion ID and Password and click OK.
- The "**Disable Log-on**", box will appear again and click OK.
- Exit out of the system.
- Log back into the system with normal process. (Common Log-On feature works with Retrieve only when there is another application is logged on)

When this procedure is completed, all Hyperion modules will be available without logging in again. **When going into Retrieve, it may ask for the ID and password, just click on the cancel button until it opens the workbook.**

XI. FY 2006/2007 Due Dates

- See FY 2006/2007 Financial Statements Guidance Attachment I, *Due Date Calendar*, for due dates.
- OFM will monitor bureaus' submissions against the due dates. A deadline may be considered not met if the data is incomplete, inaccurate, or not reconciled to other applicable data.

XII. OFM Contact

Questions related to Attachment K can be directed to:

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Hyperion Entities as of December 23, 2005 (Alphabetical Order)

NOTE: All entities with a .TOT extension have the following sub entities under it: INP, .ADJ, .SCH, and .FS

Entities as of December 23, 2005

67_00 (Bureau of Industry and Security)

67_00_0300A.TOT
67_00_0300A_X.TOT
67_00_0300A3_4.TOT
67_00_0300A4_5.TOT
67_00_1040.TOT
67_00_1435.TOT
67_00_2419.TOT
67_00_3220.TOT
67_00_3800.TOT
67_00_BURLEV.TOT
67_00_ELIM_ENT
67_00_ELIM_ONTOP_ENT.TOT

63_00 (Census Bureau)

63_00_0401A.TOT
63_00_0450A.TOT
63_00_1099A.TOT
63_00_3220A.TOT
63_00_3800AA.TOT
63_00_4512A.TOT
63_00_6050A.TOT
63_00_6275A.TOT
63_00_6540A.TOT
63_00_BURLEV.TOT
63_00_ELIM_ENT
63_00_ELIM_ONTOP_ENT.TOT

51_05 (Departmental Management/Gifts and Bequests)

51_05_3800.TOT
51_05_8501.TOT
51_05_BURLEV.TOT
51_05_ELIM_ENT
51_05_ELIM_ONTOP_ENT.TOT

51_08 (Departmental Management/National Intellectual Property Law Enforcement Coordination Council)

51_08_0127.TOT
51_08_3800.TOT
51_08_BURLEV.TOT
51_08_ELIM_ENT
51_08_ELIM_ONTOP_ENT.TOT

51_01 (Departmental Management/Salaries and Expenses)

Hyperion Entities as of December 23, 2005 (Alphabetical Order)

51_01_0120.TOT
51_01_3800.TOT
51_01_6000.TOT
51_01_BURLEV.TOT
51_01_ELIM_ENT
51_01_ELIM_ONTOP_ENT.TOT

51_02 (Departmental Management/Working Capital Fund)

51_02_3800.TOT
51_02_4511.TOT
51_02_BURLEV.TOT
51_02_ELIM_ENT
51_02_ELIM_ONTOP_ENT.TOT

52_0A (Economic Development Administration)

52_0A_BURLEV.TOT
52_0A_ELIM_ENT
52_0A_ELIM_ONTOP_ENT.TOT

52_01 (EDA/Salaries and Expenses)

52_01_0125.TOT
52_01_3800.TOT
52_01_BURLEV.TOT

52_02 (EDA/Grant and Revolving Funds)

52_02_1410.TOT
52_02_1435.TOT
52_02_2050.TOT
52_02_3200.TOT
52_02_3220.TOT
52_02_3800.TOT
52_02_4406.TOT
52_02_BURLEV.TOT

53_00 (Economics and Statistics Administration/Bureau of Economic Analysis)

53_00_1500.TOT
53_00_3800.TOT
53_00_4323.TOT
53_00_6540.TOT
53_00_BURLEV.TOT
53_00_ELIM_ENT
53_00_ELIM_ONTOP_ENT.TOT

51_06 (Emergency Oil and Gas Loan Guarantee Program)

51_06_0121.TOT

Hyperion Entities as of December 23, 2005 (Alphabetical Order)

51_06_2769.TOT
51_06_3800.TOT
51_06_4327.TOT
51_06_BURLEV.TOT
51_06_ELIM_ENT
51_06_ELIM_ONTOP_ENT.TOT

51_07 (Emergency Steel Loan Guarantee Program)

51_07_0122.TOT
51_07_2759.TOT
51_07_3800.TOT
51_07_4328.TOT
51_07_BURLEV.TOT
51_07_ELIM_ENT
51_07_ELIM_ONTOP_ENT.TOT

51_04 (Franchise Fund)

51_04_3800.TOT
51_04_4564.TOT
51_04_BURLEV.TOT
51_04_ELIM_ENT
51_04_ELIM_ONTOP_ENT.TOT

55_00 (International Trade Administration)

55_00_0124.TOT
55_00_1010.TOT
55_00_1099.TOT
55_00_1250.TOT
55_00_1435.TOT
55_00_1805.TOT
55_00_2419.TOT
55_00_3220.TOT
55_00_3800.TOT
55_00_5521.TOT
55_00_6276.TOT
55_00_6540.TOT
55_00_8344.TOT
55_00_BURLEV.TOT
55_00_ELIM_ENT
55_00_ELIM_ONTOP_ENT.TOT

59_00 (Minority Business Development Agency)

59_00_0201.TOT
59_00_3800.TOT

Hyperion Entities as of December 23, 2005 (Alphabetical Order)

59_00_BURLEV.TOT
59_00_ELIM_ENT
59_00_ELIM_ONTOP_ENT.TOT

57_00 (National Institute of Standards and Technology)

57_00_0500.TOT
57_00_0515.TOT
57_00_0525.TOT
57_00_3800.TOT
57_00_4650.TOT
57_00_BURLEV.TOT
57_00_ELIM_ENT
57_00_ELIM_ONTOP_ENT.TOT

51_08 (National Intellectual Property Law Enforcement Coordination Council)

51_08_0127.TOT
51_08_3800.TOT
51_08_BURLEV.TOT
51_08_ELIM_ENT
51_08_ELIM_ONTOP_ENT.TOT

54_00 (National Oceanic and Atmospheric Administration)

54_00_0891.TOT
54_00_1099.TOT
54_00_1421.TOT
54_00_1435.TOT
54_00_1436.TOT
54_00_1450A.TOT
 54_00_1450A_X.TOT
 54_00_14A_XC_01.TOT
 54_00_14A_XC_02.TOT
 54_00_14A_XC_05.TOT
 54_00_14A_XC_06.TOT
 54_00_14A_XC_07.TOT
 54_00_14A_XC_09.TOT
54_00_1450A_12.TOT
54_00_1450A_21.TOT
54_00_1450A_23.TOT
54_00_1450A_27.TOT
54_00_1450A_29.TOT
54_00_1450A_31.TOT
54_00_1450A_33.TOT
54_00_1450A_35.TOT
54_00_1450A_37.TOT
54_00_1450A_47.TOT

54_00_1450A_48.TOT
54_00_1450A_FUNDLEV.TOT

Hyperion Entities as of December 23, 2005 (Alphabetical Order)

54_00_1450A_ELIM_ENT
54_00_1450A_ELMONTOP.TOT
54_00_1451.TOT
54_00_1456.TOT
54_00_1459.TOT
54_00_1460A.TOT
54_00_1460A_16.TOT
54_00_1460A_22.TOT
54_00_1460A_24.TOT
54_00_1460A_25.TOT
54_00_1460A_28.TOT
54_00_1460A_30.TOT
54_00_1460A_32.TOT
54_00_1460A_34.TOT
54_00_1460A_36.TOT
54_00_1460A_50.TOT
54_00_1460A_ELIM_ENT
54_00_1460A_ELMONTOP.TOT
54_00_1460A_FUNDLEV.TOT
54_00_1462.TOT
54_00_1463.TOT
54_00_1499.TOT
54_00_2251.TOT
54_00_2252.TOT
54_00_2717.TOT
54_00_2814.TOT
54_00_3200.TOT
54_00_3220.TOT
54_00_3800.TOT
54_00_4313.TOT
54_00_4314.TOT
54_00_4316.TOT
54_00_4324.TOT
54_00_4417.TOT
54_00_5120.TOT
54_00_5122.TOT
54_00_5123.TOT
54_00_5139.TOT
54_00_5283.TOT
54_00_5284.TOT
54_00_5324.TOT
54_00_5362.TOT
54_00_5439.TOT
54_00_5440.TOT
54_00_6214.TOT
54_00_6276.TOT
54_00_6500.TOT
54_00_6501.TOT
54_00_6541.TOT

Hyperion Entities as of December 23, 2005 (Alphabetical Order)

54_00_8145.TOT
54_00_8220.TOT
54_00_1465.TOT
54_00_BURLEV.TOT
54_00_ELIM_ENT
54_00_ELIM_ONTOP_ENT.TOT

62_00 (National Technical Information Service)

62_00_3800.TOT
62_00_4295.TOT
62_00_6500.TOT
62_00_BURLEV.TOT
62_00_ELIM_ENT
62_00_ELIM_ONTOP_ENT.TOT

61_00 (National Telecommunications and Information Administration)

61_00_0527.TOT
61_00_0550.TOT
61_00_0551.TOT
61_00_0552.TOT
61_00_3800.TOT
61_00_BURLEV.TOT
61_00_ELIM_ENT
61_00_ELIM_ONTOP_ENT.TOT

51_03 (Office of Inspector General)

51_03_0126.TOT
51_03_3800.TOT
51_03_BURLEV.TOT
51_03_ELIM_ENT
51_03_ELIM_ONTOP_ENT.TOT

33_00 (Technology Administration)

33_00_1100.TOT
33_00_3800.TOT
33_00_BURLEV.TOT
33_00_ELIM_ENT
33_00_ELIM_ONTOP_ENT.TOT

56_00 (U. S. Patent and Trademark Office)

56_00_0840.TOT
56_00_1006.TOT
56_00_3800.TOT
56_00_5127.TOT
56_00_6538.TOT
56_00_6542.TOT
56_00_6554.TOT
56_00_BURLEV.TOT
56_00_ELIM_ENT
56_00_ELIM_ONTOP_ENT.TOT

Hyperion Entities as of December 23, 2005 (Alphabetical Order)

58_00 (U. S. Travel and Tourism Administration)

NOTE: FOR PRIOR FISCAL YEARS' BALANCES ONLY

58_00_0700.TOT

58_00_3800.TOT

58_00_6540.TOT

58_00_BURLEV.TOT

58_00_ELIM_ENT

58_00_ELIM_ONTOP_ENT.TOT

13_ENTITIES (Department of Commerce)

13_DEPTLEV.TOT

13_ELIM_ENT

13_ELIM_ONTOP_ENT.TOT

Hyperion SGL Chart of Accounts – Major Account Tables For Bureau’s ETB Submissions

Background:

1) The Hyperion major SGL account number consists of the four-digit SGL account number plus:

- For certain proprietary account numbers (applicability is based on the Treasury issued FACTS I Attributes Table), the following attribute(s):
 - Federal (F) or Department of Commerce (F13) or NonFederal (N)
 - Exchange (X) or NonExchange (T)
 - Custodial (S) or NonCustodial (A)
- For budgetary SGL account number 4510 (Apportionments) and 4590 (Apportionments Unavailable – Anticipated Resource) the following attribute(s):
 - Apportioned to Current Period (CUR)
 - Apportioned to Subsequent Periods (SUB)
- For budgetary SGL account numbers 4310, 4320, 4420, 4430, 4450, 4510, 4590, 4610, 4620, 4630, 4650, 4690, 4700, 4720, 4801, 4802, 4831, 4832, 4871, 4872, 4881, 4882, 4901, 4902, 4971, 4972, 4981, and 4982, the following attribute(s):
 - Direct (DIR)
 - Reimbursable (REI)
- For budgetary SGL account number 4801, 4802, 4881, 4882, 4901, 4902, 4981, and 4982, the following attributes:
 - Category A (A)
 - Category B (B)
 - Exempt from Apportionment (EXMPT)

2) Summary of Changes in Hyperion Accounts:

New Major Accounts for FY 2006

1090	Fund Balance With Treasury Under a Continuing Resolution
4192	Balance Transfers - Unexpired to Expired
2190PUBLIC_ACCRGRANT	Other Accrued Liability - Grant
2190PUBLIC_OTHER	Other Accrued Liability - Other

Retired Major Accounts for FY 2006

2110PUBLIC_AP	Accounts Payable
2110PUPBLIC_ACCRGRANT	Accounts Payable Accrued Grant
5799NONBUDG	Adjustment of Approp. Used Non-Budgetary
5900NONBUDG_FORTPRO	Other Revenue Non-Budgetary
5909NONBUDG_FORTPRO	Contra Rev. for Other Revenue Non-Budgetary

FY 2006 Hyperion SGL Chart of Accounts – Major Accounts:

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

Assets:

1010		Fund Balance with Treasury
1090	New	Fund Balance with Treasury under a Continuing Resolution
1110NS		Undeposited Collection - NS
1110NA		Undeposited Collection - NA
1120N		Imprest Funds-N
1130N		Funds Held by the Public-N
1190N		Other Cash-N
1195N		Other Monetary Assets-N
1200N		Foreign Currency-N
1310FS		Accts Receivable - FS
1310FA		Accts Receivable - FA
1310F13S		Accts Receivable - F13S
1310F13A		Accts Receivable - F13A
1310NS		Accts Receivable - NS
1310NA		Accts Receivable - NA
1319FS		Allow for Loss on Accts Rec-FS
1319FA		Allow for Loss on Accts Rec-FA
1319F13S		Allow for Loss on Accts Rec-F13S
1319F13A		Allow for Loss on Accts Rec-F13A
1319NS		Allow for Loss on Accts Rec-NS
1319NA		Allow for Loss on Accts Rec-NA
1320F		Employment Benefit Contributions Rec-F
1320N		Employment Benefit Contributions Rec-N
1325NS		Taxes Receivable-NS
1325NA		Taxes Receivable-NA
1329NS		Allowance for Loss on Taxes Rec-FS
1329NA		Allowance for Loss on Taxes Rec-NA
1330F		Receivable for Transfers of Currently-
1330F13		Receivable for Transfers of Currently-F13
1335F		Expenditure Transfers Receivable-F
1335F13		Expenditure Transfers Receivable-F13
1340NS		Interest Receivable-NS
1340NA		Interest Receivable-NA
1340FS		Interest Receivable-FS
1340FA		Interest Receivable-FA
1340F13S		Interest Receivable-F13S
1340F13A		Interest Receivable-F13A
1349NS		Allowance for Loss on Interest Rec-NS
1349NA		Allowance for Loss on Interest Rec-NA
1349FS		Allowance for Loss on Interest Rec-FS
1349FA		Allowance for Loss on Interest Rec-FA
1349F13S		Allowance for Loss on Interest Rec-F13S
1349F13A		Allowance for Loss on Interest Rec-F13A
1350N		Loans Receivable-N
1350F		Loans Receivable-F

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

1359N	Allowance for Loss on Loans Rec-N
1359F	Allowance for Loss on Loans Rec-F
1360NS	Penalties, Fines and Admin Fees Rec-NS
1360NA	Penalties, Fines and Admin Fees Rec-NA
1360FS	Penalties, Fines and Admin Fees Rec-FS
1360FA	Penalties, Fines and Admin Fees Rec-FA
1360F13S	Penalties, Fines and Admin Fees Rec-F13S
1360F13A	Penalties, Fines and Admin Fees Rec-F13A
1369NS	Allow Loss on Pen, Fines&Adm Fees Rec-NS
1369NA	Allow Loss on Pen, Fines&Adm Fees Rec-NA
1369FS	Allow Loss on Pen, Fines&Adm Fees Rec-FS
1369FA	Allow Loss on Pen, Fines&Adm Fees Rec-F13S
1369F13S	Allow Loss on Pen, Fine&Adm Fees Rec-F13A\$
1369F13A	Allow Loss on Pen, Fine&Adm Fees Rec-F13A
1399N	Allowance for Subsidy-N
1410N	Advances to Others-N
1410F	Advances to Others-F
1410F13	Advances to Others-F13
1450N	Prepayments-N
1450F	Prepayments-F
1450F13	Prepayments-F13
1511N	Oper M&S Held for Use-N
1512N	Oper M&S Held in Resv for Future Use-N
1513N	Oper M&S-Excess, Unserv and Obsolete-N
1514N	Oper M&S Held for Repair-N
1519N	Oper M&S - Allowance-N
1521N	Inventory Purchased for Resale-N
1522N	Inventory Held in Resv for Future Sale-N
1523N	Inventory Held for Repair-N
1524N	Inventory - Excess, Obsolete & Unserv-N
1525N	Inventory - Raw Materials-N
1526N	Inventory - Work-in-Process-N
1527N	Inventory - Finished Goods-N
1529N	Inventory - Allowance-N
1531N	Seized Monetary Instruments-N
1532N	Seized Cash Deposited-N
1541N	Forfeited Property Held for Sale-N
1542N	Forfeited Prop Held for Donation/Use-N
1549N	Forfeited Property - Allowance-N
1551N	Foreclosed Property-N
1559N	Foreclosed Property - Allowance-N
1561N	Commod Held Under Price&Stab Supp Prog-N
1569N	Commod - Allowance-N
1571N	Stockpile Materials Held in Reserve-N
1572N	Stockpile Materials Held for Sale-N
1591N	Other Related Property-N
1599N	Other Related Property - Allowance-N
1610F	Invest in Treas Sec Iss by Pub Debt-F

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

1611F	Disc on Treas Sec Issued by Pub Debt-F
1612F	Prem on Treas Sec Issued by Pub Debt-F
1613F	Amort D&P Treas Sec Iss by Pub Debt-F
1618F	Market Adjustment - F
1618N	Market Adjustment - N
1620N	Invest in Sec Other Than Pub Debt Sec-N
1620F	Invest in Sec Other Than Pub Debt Sec-F
1621N	Disc on Sec Other Than Pub Debt Sec-N
1621F	Disc on Sec Other Than Pub Debt Sec-F
1622N	Prem on Sec Other Than Pub Debt Sec-N
1622F	Prem on Sec Other Than Pub Debt Sec-F
1623N	Amort D&P on Sec Oth Than Pub Debt-N
1623F	Amort D&P on Sec Oth Than Pub Debt-F
1630F	Invest in US Treas Zero Coup Bonds by Pb-F
1631F	Disc on US Treas Zero Coup by Pub Debt-F
1633F	Amort of Disc on US Treas Zero by Pub-F
1638F	Mkt Adj-Invest in US Treas Zero Coup Bd-F
1639F	Contra Mkt adj-Invest in US Treas Zero-F
1690N	Other Investments-N
1690F	Other Investments-F
1711N	Land and Land Rights-N
1712N	Impr to Land-N
1719N	Acc Dep on Impr to Land-N
1720N	Construction-in-Progress-N
1730N	Buildings, Impr and Renovations-N
1739N	Acc Dep on Bldgs Impr & Renovations-N
1740N	Other Structures and Facilities-N
1749N	Acc Dep on Other Structures & Facil-N
1750N	Equipment-N
1759N	Acc Dep on Equipment-N
1810N	Assets Under Capital Lease-N
1819N	Acc Dep on Assets Under Capital Lease-N
1820N	Leasehold Impr-N
1829N	Acc Amort on Leasehold Impr-N
1830N	Internal Use Software-N
1832N	Internal Use Software in Development-N
1839N	Acc Amort on Internal Use Software-N
1840N	Other Natural Resources-N
1849N	Allowance for Depletion-N
1890N	Other Gen Property, Plant and Equipment-N
1899N	Accum. Depr. on Other General PPE-N
1921FS	Receivable from Approp-FS
1921FA	Receivable from Approp-FA
1921F13S	Receivable from Approp-F13S
1921F13A	Receivable from Approp-F13A
1990F	Other Assets-F
1990F13	Other Assets-F13
1990N	Other Assets-N

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

Liabilities:

2110NS	Accts Pyble-NS
2110NA	Accts Pyble-NA
2110FS	Accts Pyble-FS
2110FA	Accts Pyble-FA
2110F13S	Accts Pyble-F13S
2110F13A	Accts Pyble-F13A
2120N	Disbursements in Transit-N
2120F	Disbursements in Transit-F
2120F13	Disbursements in Transit-F13
2130N	Contract Holdbacks-N
2130F	Contract Holdbacks-F
2130F13	Contract Holdbacks-F13
2140N	Accrued Interest Pyble-N
2140F	Accrued Interest Pyble-F
2140F13	Accrued Interest Pyble-F13
2150F	Pyble for Transf of Curr Invest Bal-F
2150F13	Pyble for Transf of Curr Invest Bal-F13
2155F	Expend Transf Pyble-F
2155F13	Expend Transf Pyble-F13
2160N	Entitlement Benfs Due and Pyble-N
2170F	Subsidy Pyble to Fin Account-F
2170F13	Subsidy Pyble to Fin Account-F13
2179F	Con-Liab Subsidy Pyble to Fin Acct-F
2179F13	Con-Liab Subsidy Pyble to Fin Acct-F13
2180N	Loan Guarantee Liab-N
2190N	Other Accrued Liab-N
2190F	Other Accrued Liab-F
2190F13	Other Accrued Liab-F13
2210N	Accrued Funded Payroll and Leave-N
2211N	Withholdings Pyble-N
2213N	Emplr Contr & Payroll Taxes Pyble-N
2213F	Emplr Contr & Payroll Taxes Pyble-F
2215N	Other Post-Empl Benf Due and Pyble-N
2215F	Other Post-Empl Benf Due and Pyble-F
2216N	Pension Benf Due and Pyble to Bnfcres-N
2217N	Benf Prem Pyble to Carriers-N
2218N	Life Insur Benf Due&Pyble to Bnfcres-N
2220N	Unfunded Leave-N
2225F	Unfunded FECA Liab-F
2290N	Other Unfunded Empl Related Liab-N
2290F	Other Unfunded Empl Related Liab-F
2310N	Advances Fr Others-N
2310F	Advances Fr Others-F
2310F13	Advances Fr Others-F13
2320N	Deferred Credits-N

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

2320F	Deferred Credits-F
2320F13	Deferred Credits-F13
2400N	Liab for Dep, Clearing&Undep Coll-N
2400F	Liab for Dep, Clearing&Undep Coll-F
2400F13	Liab for Dep, Clearing&Undep Coll-F13
2510F	Principal Pyble to Public Debt-F
2520F	Principal Pyble to Federal Fin Bank-F
2530N	Sec Iss by Fed Agny Under G&S Fin Auth-N
2530F	Sec Iss by Fed Agny Under G&S Fin Auth,-F
2531N	Dis on Sec Iss by Fed Agny G&S Fin Auth-N
2531F	Dis on Sec Iss by Fed Agny G&S Fin Auth-F
2532N	Prem on Sec Iss by Fed Agny G&S Fin Auth-N
2532F	Prem on Sec Iss by Fed Agny G&S Fin Auth-F
2533N	Amort on Sec Iss by Fed Agny G&S Fin Auth-N
2533F	Amort on Sec Iss by Fed Agny G&S Fin Auth-F
2540N	Participation Certificates-N
2540F	Participation Certificates-F
2590N	Other Debt-N
2590F	Other Debt-F
2610N	Actuarial Pension Liab-N
2620N	Actuarial Health Insur Liab-N
2630N	Actuarial Life Insur Liab-N
2650N	Actuarial FECA Liab-N
2690N	Other Actuarial Liab-N
2910N	Pr Liens Outstand Acquired Collateral-N
2920N	Contingent Liab-N
2940N	Capital Lease Liab-N
2940F	Capital Lease Liab-F
2940F13	Capital Lease Liab-F13
2950F	Liab Subsidy Related to Undisb Loans-F
2950F13	Liab Subsidy Related to Undisb Loans-F13
2960N	Accts Pyble Canceled-N
2960F	Accts Pyble Canceled-F
2960F13	Accts Pyble Canceled-F13
2970FS	Resources Pyble to Treas-FS
2970FA	Resources Pyble to Treas-FA
2980NS	Custodial Liab-NS
2980FS	Custodial Liab-FS
2980F13S	Custodial Liab-F13S
2990N	Other Liab-N
2990F	Other Liab-F
2990F13	Other Liab-F13
2995N	Estimated Cleanup Cost Liab-N

Net Position:

3100 Unexpappropriation-Cumulative

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

3101	Unexpapprop - Appropriation Rec'd
3102F	Unexpapprop - Transfers-In-F
3102F13	Unexpapprop - Transfers-In-F13
3103F	Unexpapprop - Transfers-Out-F
3103F13	Unexpapprop - Transfers-Out-F13
3106	Unexpapprop - Adjustments
3107	Unexpapprop - Used
3108	Unexpended Approp -Prior Pd Adj-Due to Correction of errors
3109	Unexpended Approp-Prior Pd Adj-Due to Chg in Acct Principles
3310	Cumulative Results of Operations

Revenues and Other Financing Sources:

5100NX	Revenue Fr Goods Sold-NX
5100FX	Revenue Fr Goods Sold-FX
5100F13X	Revenue Fr Goods Sold-F13X
5109NX	Contra Revenue for Goods Sold-NX
5109FX	Contra Revenue for Goods Sold-FX
5109F13X	Contra Revenue for Goods Sold-FX13X
5200NX	Revenue Fr Services Provided-NX
5200FX	Revenue Fr Services Provided-FX
5200F13X	Revenue Fr Services Provided-F13X
5209NX	Contra Revenue for Services Provided-NX
5209FX	Contra Revenue for Services Provided-FX
5209F13X	Contra Rev for Services Provided-F13X
5310NXS	Interest Revenue-Other-NXS
5310NXA	Interest Revenue-Other-NXA
5310NTS	Interest Revenue-Other-NTS
5310NTA	Interest Revenue-Other-NTA
5310FXS	Interest Revenue-Other-FXS
5310FXA	Interest Revenue-Other-FXA
5310F13XS	Interest Revenue-Other-F13XS
5310F13XA	Interest Revenue-Other-F13XA
5310FTS	Interest Revenue -Other-FTS
5310FTA	Interest Revenue-Other-FTA
5310F13TS	Interest Revenue-Other-F13TS
5310F13TA	Interest Revenue-Other-F13TA
5311NXS	Interest Revenue-Investments-NXS
5311NXA	Interest Revenue-Investments-NXA
5311FXS	Interest Revenue-Investment-FXS
5311FXA	Interest Revenue-Investment-FXA
5311F13XS	Interest Revenue-Investment-F13XS
5311F13XA	Interest Revenue-Investment-F13XA
5311NTA	Interest Revenue-Investment-NTA
5311NTS	Interest Revenue-Investment-NTS
5311FTS	Interest Revenue-Investment-FTS
5311FTA	Interest Revenue-Investment-FTA
5311F13TS	Interest Revenue-Investment-F13TS

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

5311F13TA	Interest Revenue-Investment-F13TA
5312NXXS	Interest Revenue-Loans Receivable/Uninvestment Funds-NXXS
5312NXA	Interest Revenue- Loans Receivable/Uninvestment Funds-NXA
5312FXS	Interest Revenue- Loans Receivable/Uninvestment Funds-FXS
5312FXA	Interest Revenue- Loans Receivable/Uninvestment Funds-FXA
5312F13XS	Interest Revenue- Loans Receivable/Uninvestment Funds-F13XS
5312F13XA	Interest Revenue- Loans Receivable/Uninvestment Funds-F13XA
5312NTS	Interest Revenue- Loans Receivable/Uninvestment Funds-NTS
5312NTA	Interest Revenue- Loans Receivable/Uninvestment Funds-NTA
5312FTS	Interest Revenue- Loans Receivable/Uninvestment Funds-FTS
5312FTA	Interest Revenue- Loans Receivable/Uninvestment Funds-FTA
5312F13TS	Interest Revenue- Loans Receivable/Uninvestment Funds-F13TS
5312F13TA	Interest Revenue- Loans Receivable/Uninvestment Funds-F13TA
5317NXXS	Contra Revenue for Interest Revenue-Loans Receivable-NXXS
5317NXA	Contra Revenue for Interest Revenue- Loans Receivable-NXA
5317FXA	Contra Revenue for Interest Revenue- Loans Receivable-FXA
5317FXS	Contra Revenue for Interest Revenue- Loans Receivable-FXS
5317F13XA	Contra Revenue for Interest Revenue- Loans Receivable-F13XA
5317F13XS	Contra Revenue for Interest Revenue- Loans Receivable-F13XS
5317NTS	Contra Revenue for Interest Revenue- Loans Receivable-NTS
5317NTA	Contra Revenue for Interest Revenue- Loans Receivable-NTA
5317FTS	Contra Revenue for Interest Revenue- Loans Receivable-FTS
5317FTA	Contra Revenue for Interest Revenue- Loans Receivable-FTA
5317F13TS	Contra Revenue for Interest Revenue- Loans Receivable-F13TS
5317F13TA	Contra Revenue for Interest Revenue- Loans Receivable-F13TA
5318NXXS	Contra Revenue for Interest Revenue-Investments-NXXS
5318NXA	Contra Revenue for Interest Revenue- Investments-NXA
5318FXA	Contra Revenue for Interest Revenue- Investments-FXA
5318FXS	Contra Revenue for Interest Revenue- Investments-FXS
5318F13XA	Contra Revenue for Interest Revenue- Investments-F13XA
5318F13XS	Contra Revenue for Interest Revenue- Investments-F13XS
5318NTS	Contra Revenue for Interest Revenue- Investments-NTS
5318NTA	Contra Revenue for Interest Revenue- Investments-NTA
5318FTS	Contra Revenue for Interest Revenue- Investments-FTS
5318FTA	Contra Revenue for Interest Revenue- Investments-FTA
5318F13TS	Contra Revenue for Interest Revenue- Investments-F13TS
5318F13TA	Contra Revenue for Interest Revenue- Investments-F13TA
5319NXXS	Contra Revenue for Interest Revenue –Other-NXXS
5319NXA	Contra Revenue for Interest Revenue - Other-NXA
5319NTS	Contra Revenue for Interest Revenue - Other-NTS
5319NTA	Contra Revenue for Interest Revenue - Other-NTA
5319FXS	Contra Revenue for Interest Revenue - Other-FXS
5319FXA	Contra Revenue for Interest Revenue - Other-FXA
5319F13XS	Contra Revenue for Interest Revenue - Other-F13XS
5319F13XA	Contra Revenue for Interest Revenue - Other-F13XA
5319FTS	Contra Revenue for Interest Revenue - Other-FTS
5319FTA	Contra Revenue for Interest Revenue - Other-FTA
5319F13TS	Contra Revenue for Interest Revenue - Other-F13TS

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

5319F13TA	Contra Revenue for Interest Revenue - Other-F13TA
5320NXS	Pen, Fines & Adm Fees Revenue-NXS
5320NXA	Pen, Fines & Adm Fees Revenue-NXA
5320NTS	Pen, Fines & Adm Fees Revenue-NTS
5320NTA	Pen, Fines & Adm Fees Revenue-NXA
5320FXS	Pen, Fines & Adm Fees Revenue-FXS
5320FXA	Pen, Fines & Adm Fees Revenue-FXA
5320F13XS	Pen, Fines & Adm Fees Revenue-F13XS
5320F13XA	Pen, Fines & Adm Fees Revenue-F13XA
5320FTS	Pen, Fines & Adm Fees Revenue-FTS
5320FTA	Pen, Fines & Adm Fees Revenue-FTA
5320F13TS	Pen, Fines & Adm Fees Revenue-F13TS
5320F13TA	Pen, Fines & Adm Fees Revenue-F13TA
5329NXS	Con-Rev for Pen, Fines&Adm Fees-NXS
5329NXA	Con-Rev for Pen, Fines&Adm Fees-NXA
5329NTS	Con-Rev for Pen, Fines&Adm Fees-NTS
5329NTA	Con-Rev for Pen, Fines&Adm Fees-NTA
5329FXS	Con-Rev for Pen, Fines&Adm Fees-FXS
5329FXA	Con-Rev for Pen, Fines&Adm Fees-FXA
5329F13XS	Con-Rev for Pen, Fines&Adm Fees-F13XS
5329F13XA	Con-Rev for Pen, Fines&Adm Fees-F13XA
5329FTS	Con-Rev for Pen, Fines&Adm Fees-FTS
5329FTA	Con-Rev for Pen, Fines&Adm Fees-FTA
5329F13TS	Con-Rev for Pen, Fines&Adm Fees-F13TS
5329F13TA	Con-Rev for Pen, Fines&Adm Fees-F13TA
5400NX	Benf Prog Revenue-NX
5400NT	Benf Prog Revenue-NT
5400FX	Benf Prog Revenue-FX
5400F13X	Benf Prog Revenue-F13X
5400FT	Benf Prog Revenue-FT
5400F13T	Benf Prog Revenue-F13T
5409NX	Con-Rev for Benf Prog Rev-NX
5409NT	Con-Rev for Benf Prog Rev-NT
5409FX	Con-Rev for Benf Prog Rev-FX
5409F13X	Con-Rev for Benf Prog Rev-F13X
5409FT	Con-Rev for Benf Prog Rev-FT
5409F13T	Con-Rev for Benf Prog Rev-F13T
5500NX	Insur and Guarantee Prem Rev-NX
5509NX	Con-Rev for Insur&Guarantee Prem Rev-N
5600NT	Donated Revenue - Financial Resources-NT
5609NT	Con-Rev for Donations-Fin Resources-NT
5610NT	Donated Rev-Nonfin Resources-NT
5619NT	Contra Donated Rev-Nonfin Resources-NT
5700	Expended Approp
5708	Expended Approp- Prior Pd Adj Due to Correction of errors
5709	Expended Approp-Prior Pd Adj-Due to Chg in Acct Principles
5720F	Fin Sources Transf In Without Reimb-F
5720F13	Fin Sources Transf In Without Reimb-F13

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

5730F	Fin Sources Transf Out Without Reimb-F
5730F13	Fin Sources Transf Out Without Reimb-F13
5740F	Approp Earmarked Recpts Trans In-F
5740F13	Approp Earmarked Recpts Trans In-F13
5745F	Approp Earmarked Recpts Trans Out-F
5745F13	Approp Earmarked Recpts Trans Out-F13
5750F	Expend Fin Sources - Transf-In-F
5750F13	Expend Fin Sources - Transf-In-F13
5755F	Nonexp Trust Fund Fin Sourc Trans-In-F
5755F13	Nonexp Trust Fund Fin Sourc Trans-In-F13
5760F	Expend Fin Sources - Transf-Out-F
5760F13	Expend Fin Sources - Transf-Out-F13
5765F	Nonexp Trust Fund Fin Sourc Trans-Out-F
5765F13	Nonexp Trust Fund FinSourc Trans-Out-F13
5780F	Imputed Fin Sources-F
5790F	Other Fin Sources-F
5799	Adj of Approp Used
5800NTS	Tax Revenue Collected-NTS
5800NTA	Tax Revenue Collected-NTA
5800FTS	Tax Revenue Collected-FTS
5800FTA	Tax Revenue Collected-FTA
5801NTS	Tax Revenue Accrual Adj-NTS
5801NTA	Tax Revenue Accrual Adj-NTA
5801FTS	Tax Revenue Accrual Adj-FTS
5801FTA	Tax Revenue Accrual Adj-FTA
5809NTS	Contra Revenue for Taxes-NTS
5809NTA	Contra Revenue for Taxes-NTA
5809FTS	Contra Revenue for Taxes-FTS
5809FTA	Contra Revenue for Taxes-FTA
5890NTS	Tax Revenue Refunds-NTS
5890NTA	Tax Revenue Refunds-NTA
5890FTS	Tax Revenue Refunds-FTS
5890FTA	Tax Revenue Refunds-FTA
5900NXS	Other Revenue-NXS
5900NXA	Other Revenue-NXA
5900NTS	Other Revenue-NTS
5900NTA	Other Revenue-NTA
5900FXS	Other Revenue-FXS
5900FXA	Other Revenue-FXA
5900F13XS	Other Revenue-F13XS
5900F13XA	Other Revenue-F13XA
5900FTS	Other Revenue-FTS
5900FTA	Other Revenue-FTA
5900F13TS	Other Revenue-F13TS
5900F13TA	Other Revenue-F13TA
5909NXS	Contra Revenue for Other Revenue-NXS
5909NXA	Contra Revenue for Other Revenue-NXA
5909NTS	Contra Revenue for Other Revenue-NTS

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

5909NTA	Contra Revenue for Other Revenue-NTA
5909FXS	Contra Revenue for Other Revenue-FXS
5909FXA	Contra Revenue for Other Revenue-FXA
5909F13XS	Contra Revenue for Other Revenue-F13XS
5909F13XA	Contra Revenue for Other Revenue-F13XA
5909FTS	Contra Revenue for Other Revenue-FTS
5909FTA	Contra Revenue for Other Revenue-FTA
5909F13TS	Contra Revenue for Other Revenue-F13TS
5909F13TA	Contra Revenue for Other Revenue-F13TA
5990NXS	Coll for Others-NXS
5990NTS	Coll for Others-NTS
5990FXS	Coll for Others-FXS
5990F13XS	Coll for Others-F13XS
5990FTS	Coll for Others-FTS
5990F13TS	Coll for Others-F13TS
5991NXS	Accrued Coll for Others-NXS
5991NTS	Accrued Coll for Others-NTS
5991FXS	Accrued Coll for Others-FXS
5991F13XS	Accrued Coll for Others-F13XS
5991FTS	Accrued Coll for Others-FTS
5991F13TS	Accrued Coll for Others-F13TS

Expenses:

6100N	Oper Expenses/Prog Costs-N
6100F	Oper Expenses/Prog Costs-F
6100F13	Oper Expenses/Prog Costs-F13
6190N	Contra Bad Debt Exp Incurred for Oth-N
6190F	Contra Bad Debt Exp Incurred for Oth-F
6190F13	Contra Bad Debt Exp Incurred for Oth-F13
6199N	Adj to Subsidy Expense-N
6310F	Interest Exp on Borrowing Fr Treas-F
6320N	Interest Expenses on Sec-N
6320F	Interest Expenses on Sec-F
6330NS	Other Interest Expenses-NS
6330NA	Other Interest Expenses-NA
6330FS	Other Interest Expenses-FS
6330FA	Other Interest Expenses-FA
6330F13S	Other Interest Expenses-F13S
6330F13A	Other Interest Expenses-F13A
6400N	Benf Expense-N
6400F	Benf Expense-F
6500N	Cost of Goods Sold-N
6600N	Applied Overhead-N
6610N	Cost Capitalization Offset-N
6710N	Depr, Amort and Depletion-N
6720N	Bad Debt Expense-N
6720F	Bad Debt Expense-F

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

6720F13	Bad Debt Expense-F13
6730F	Imputed Costs-F
6790N	Oth Expenses Not Req Budg Resources-N
6790F	Oth Expenses Not Req Budg Resources-F
6790F13	Oth Expenses Not Req Budg Resources-F13
6800N	Future Funded Expenses-N
6800F	Future Funded Expenses-F
6800F13	Future Funded Expenses-F13
6850F	Empr Contr NR CY Budg-Auth (Unoblig)-F
6900N	Nonproduction Costs-N
6900F	Nonproduction Costs-F
6900F13	Nonproduction Costs-F13

Gains, Losses, Miscellaneous:

7110NX	Gains on Disposition of Assets-Other-NX
7110NT	Gains on Disposition of Assets- Other-NT
7111NX	Gains on Disposition of Investments-NX
7111NT	Gains on Disposition of Investments -NT
7111FX	Gains on Disposition of Investments -FX
7111F13X	Gains on Disposition of Investments -F13X
7111FT	Gains on Disposition of Investments -FT
7111F13T	Gains on Disposition of Investments -F13T
7112FX	Gains on Disposition of Borrowings -FX
7112F13X	Gains on Disposition of Borrowings -F13X
7112FT	Gains on Disposition of Borrowings -FT
7112F13T	Gains on Disposition of Borrowings -F13T
7180NX	Unrealized Gains-NX
7180NT	Unrealized Gains-NT
7180FX	Unrealized Gains-FX
7180F13X	Unrealized Gains-F13X
7180FT	Unrealized Gains-FT
7180F13T	Unrealized Gains-F13T
7190NX	Other Gains-NX
7190NT	Other Gains-NT
7190FX	Other Gains-FX
7190F13X	Other Gains-F13X
7190FT	Other Gains-FT
7190F13T	Other Gains-F13T
7210NX	Losses on Disposition of Assets- Other-NX
7210NT	Losses on Disposition of Assets- Other-NT
7211NX	Losses on Disposition of Investments -NX
7211NT	Losses on Disposition of Investments -NT
7211FX	Losses on Disposition of Investments -FX
7211F13X	Losses on Disposition of Investments -F13X
7211FT	Losses on Disposition of Investments -FT
7211F13T	Losses on Disposition of Investments -F13T
7212FX	Losses on Disposition of Borrowings -FX

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

7212F13X	Losses on Disposition of Borrowings -F13X
7212FT	Losses on Disposition of Borrowings -FT
7212F13T	Losses on Disposition of Borrowings -F13T
7280NX	Unrealized Loss-NX
7280NT	Unrealized Loss-NT
7280FX	Unrealized Loss-FX
7280F13X	Unrealized Loss-F13X
7280FT	Unrealized Loss-FT
7280F13T	Unrealized Loss-F13T
7290NX	Other Losses-NX
7290NT	Other Losses-NT
7290FX	Other Losses-FX
7290F13X	Other Losses-F13X
7290FT	Other Losses-FT
7290F13T	Other Losses-F13T
7300N	Extraordinary Items-N
7400N	Prior-Period Adj-Due to correction of errors-N
7400F	Prior-Period Adj-Due to correction of errors -F
7400F13	Prior-Period Adj- Due to correction of errors -F13
7401N	Prior-Period Adj-Due to Chg in Acct Principles-N
7401F	Prior-Period Adj- Due to Chg in Acct Principles -F
7401F13	Prior-Period Adj- Due to Chg in Acct Principles -F13
7500NX	Distribution of Income - Dividend-NX
7500NT	Distribution of Income - Dividend-NT
7500FX	Distribution of Income - Dividend-FX
7500FT	Distribution of Income - Dividend-FT
7600N	Changes in Actuarial Liab-N

Memorandum:

8801N	Offset for Purchases of Capitalized Assets/N
8801F	Offset for Purchases of Capitalized Assets/F
8801F13	Offset for Purchases of Capitalized Assets/F13
8802N	Purchases of Capitalized Assets/N
8802F	Purchases of Capitalized Assets/F
8802F13	Purchases of Capitalized Assets/F13

Budgetary Resources:

4032	Anticipated Indefinite Contract Auth
4034	Anticipated Adj to Contract Auth

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

4042	Estimated Indefinite Borrowing Auth
4044	Anticipated Reductions to Borrowing Auth
4047	Anticipated Transfers to Treas
4060	Anticipated Coll Fr Non-Federal Source
4070	Anticipated Coll Fr Federal Sources
4081	Amounts Appropriated From a Specific Treasury
4082	Allocations of Realized Authority
4083	Transfers-Current-Year Authority-Receivable
4111	Debt Liquidation Approp
4112	Liquidation of Deficiency Approp
4114	Appropriated Trust or Spec Fund Recpts
4115	Loan Subsidy Approp
4117	Loan Adm Exp Approp
4118	Re-estd Loan Subsidy Approp
4119	Other Approp Realized
4120	Approp Anticipated – Indef
4123	Amt Approp'd Treas Mgmt Trst-Rec-Temp Reduction
4124	Amt Approp'd Treas Mgmt Trst-Pay- Temp Reduction
4125	Loan Modification Adj Transfer Approp
4126	Amt Approp'd fm Specif Treas Mgmt Trst-Rc
4127	Amt Approp'd fm Specif Treas Mgmt Trst-Py
4128	Amt Approp'd fm Specif Treas Mgmt Trst-Trn-In
4129	Amt Approp'd fm Specif Treas Mgmt Trst-Trn-Out
4130	Approp to Liquidate Contract Auth Withr
4131	Current Yr Contract Auth Realized
4132	Substitution of Contract Authority
4133	Decreases to Indefinite Contract Authority
4134	Contract Authority Withdrawn
4135	Contract Auth Liquidated
4136	Contract Authority To Be Liquidated
4137	Transfer of Contract Authority
4138	Approp to Liquidate Contract Authority
4139	Contract Auth Carried Forward
4140	Substitution of Borrowing Authority
4141	Current Yr Borrowing Auth Realized
4143	Decreases to Indefinite Borrowing Authority
4144	Borrowing Authority Withdrawn
4145	Borrowing Auth Converted to Cash
4146	Actual Repayment of Debt, Curr Yr Auth
4147	Actual Repayment of Debt, Prior Yr Bal
4148	Resources Realized Fr Borrowing Auth
4149	Borrowing Auth Carried Forward
4151	Act Cap transf to Gen Fund -Curr Yr Auth
4150	Reappropriations
4152	Act Cap Transf to Gen Fund -Prior Yr Bl
4157	Auth Avail Recpt ApprBalPrevPrecl'd Oblg
4158	Auth Avail OffsetCollBalPrevPrecl'd Oblg
4160	Anticipated Transf - Current-Yr Auth

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

4165		Allocation of Auth-Ant fm Invest Bal
4166		Alloc of Auth-To Be Transf'd fm Inv Ba
4167		Alloc of Realized Auth- Trn fm Invst Bl
4168		Alloc of Realized Auth- Trn fm Invst Bl-Temp Reduction
4170		Transf - Current-Yr Auth
4171		Non-Allocation Transf-Inv Bal-Rec
4172		Non-Allocation Transf-Inv Bal-Pay
4173		Non-Allocation Transf Invest
4175		Alloc Transf of Curr-Yr Auth for Nonine
4176		Allocation Transfer - Prior-Yr Bal
4180		Anticipated Transf - Prior-Yr Bal
4190		Transf - Prior-Yr Bal
4191		Bal Transf – Ext of Avail Other than reappportionments
4192	New	Bal Transf- Unexpired to expired
4195		Transfer of Obligated Bal
4199		Transfer of Expired Expenditure Transfers - Receivable
4201		Total Actual Resources - Collected
4210		Anticipated Reimb and Other Income
4212		Liquidation Deficiency-Offsetting Coll
4215		Anticpatd Approp Trust Fund Expnd Tranf
4221		Unfilled Customer Orders Without Advane
4222		Unfilled Customer Orders With Advance
4225		Approp Trust Fund Expend Transf - Rec
4230		Unfilled Customer Orders Without Advance
4231		Unfilled Customer Orders With Advance
4232		Appropriation Trust Fund Expenditure Transfers
4233		Reimbursement & Other Income Earned
4234		Other Federal Receivable - Transferred
4251		Reimb and Other Income Earned - Rec
4252		Reimb and Other Income Earned - Collec
4255		Approp Trust Fund Expnd Transf - Collet
4260		Actual Collect of Gov type Fees
4261		Actual Collect of Business Type Fees
4262		Actual Coll of Loan Principal
4263		Actual Coll of Loan Interest
4264		Actual Coll of Rent
4265		Actual Coll Fr Sale of Foreclosed Prop
4266		Other Actual Coll Bus type- Non-Federa
4267		Other Actual Coll Gov type- Non-Federa
4271		Actual Prog Fund Subsidy Coll
4273		Interest Collected Fr Treas
4275		Actual Coll Fr Liquidating Fund
4276		Actual Coll Fr Fin Fund
4277		Other Actual Coll - Federal
4281		Actual Prog Fund Subsidy Rec
4283		Interest Rec Fr Treas
4285		Rec Fr the Liquidating Fund
4286		Rec Fr the Fin Fund

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

4287	Other Federal Recs
4310DIR	Anticipated Recoveries of Prior-Yr Oblg/DIR
4310REI	Anticipated Recoveries of Prior-Yr Oblg/REI
4350	Canceled Auth
4382	Temporary Reduction - New Budget Authority
4383	Temporary Reduction - Prior-Year Balances
4384	Temporary Reduction Returned by Appropriation
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances
4391	Adj to Indefinite No-Yr Auth
4392	Permanent Reduction - New Budget Authority
4393	Permanent Reduction - Prior-Year Balances
4394	Recpts Unavail for Oblig Upon Coll
4395	Auth Unavail Pursuant to Pub Law - Tem
4397	Recpts and Approp Temp Precl'd Fr Oblig
4398	Offsetting Coll Temp Precl'd Fr Oblig
4399	Special&Trst Fnd Rfnd Temp Prclud Oblg

Status of Budgetary Resources:

4420DIR	Unapportioned Auth-Pending Recission/DIR
4420REI	Unapportioned Auth-Pending Recission/REI
4430DIR	Unapportioned Auth - OMB Deferral/DIR
4430REI	Unapportioned Auth - OMB Deferral/REI
4450DIR	Unapportioned Auth/DIR
4450REI	Unapportioned Auth/REI
4510CUR_DIR	Apportionments-Current Period/DIR
4510CUR_REI	Apportionments-Current Period/REI
4510SUB_DIR	Apportionments-Subsequent Period/DIR
4510SUB_REI	Apportionments-Subsequent Period/REI
4590CUR_DIR	Appor-Anticipated Resources-Prog Subject to Appor/CUR_DIR
4590CUR_REI	Appor-Anticipated Resources-Prog Subject to Appor /CUR_REI
4590SUB_DIR	Appor-Anticipated Resources-Prog Subject to Appor /SUB_DIR
4590SUB_REI	Appor-Anticipated Resources-Prog Subject to Appor /SUB_REI
4610DIR	Allotments - Realized Resources/DIR
4610REI	Allotments - Realized Resources/REI
4620DIR	Unoblig Funds Exempt from Appor/DIR
4620REI	Unoblig Funds Exempt from Appor /REI
4630DIR	Funds Not Avail for Commitment/Oblig/DIR
4630REI	Funds Not Avail for Commitment/Oblig/REI
4650DIR	Allotments - Expired Auth/DIR
4650REI	Allotments - Expired Auth/REI
4690DIR	Anticipated Resources - Programs Exempt From Apportionment, Direct
4690REI	Anticipated Resources - Programs Exempt From Apportionment, Reimb
4700DIR	Commitments - Programs Subject to Apportionment/DIR
4700REI	Commitments - Programs Subject to Apportionment/REI

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

4720DIR	Commitments - Programs Exempt From Apportionment, Direct
4720REI	Commitments - Programs Exempt From Apportionment, Reimb
4801DIR_A	Undel Ord-Obligation Unpaid, Direct_A
4801DIR_B	Undel Ord-Obligation Unpaid, Direct_B
4801DIR_EXMPT	Undel Ord-Obligation Unpaid, Direct_EXMPT
4801REI_A	Undel Ord Oblig - Unpaid, Reimbursable_A
4801REI_B	Undel Ord Oblig - Unpaid, Reimbursable_B
4801REI_EXMPT	Undel Ord Oblig - Unpaid, Reimbursable_EXMPT
4802DIR_A	Undel Ord Oblig-Prepaid/Advanced, Direct_A
4802DIR_B	Undel Ord Oblig-Prepaid/Advanced, Direct_B
4802DIR_EXMPT	Undel Ord Oblig-Prepaid/Advanced, Direct_EXMPT
4802REI_A	Undel Ord Oblig- Prepaid/Advanced, Reimb_A
4802REI_B	Undel Ord Oblig- Prepaid/Advanced, Reimb_B
4802REI_EXMPT	Undel Ord Oblig- Prepaid/Advanced, Reimb_EXMPT
4831DIR	Undel Ord Oblig, Transferred – Unpaid/DIR
4831REI	Undel Ord Oblig, Transferred – Unpaid/REI
4832DIR	Undel Ord Oblig, Transferred-Prepaid/Av/DIR
4832REI	Undel Ord Oblig, Transferred-Prepaid/Av/DIR
4871DIR	Downward Adj of PY Unpaid Undel Ord/DIR
4871REI	Downward Adj of PY Unpaid Undel Ord/REI
4872DIR	Downward Adj of PY Prep/Adv Unexp Oblig Rf/DIR
4872REI	Downward Adj of PY Prep/Adv Unexp Oblig Rf/REI
4881DIR_A	Upward Adj of PY Unpd Undel Ord Obl, Direct_A
4881DIR_B	Upward Adj of PY Unpd Undel Ord Obl, Direct_B
4881DIR_EXMPT	Upward Adj of PY Unpd Undel Ord Obl, Direct_EXMPT
4881REI_A	Upward Adj of PY Unpd UDO Oblig, Reimb_A
4881REI_B	Upward Adj of PY Unpd UDO Oblig, Reimb_B
4881REI_EXMPT	Upward Adj of PY Unpd UDO Oblig, Reimb_EXMPT
4882DIR_A	Upward Adj of PY Prep/Adv UDO Obl, Direct_A
4882DIR_B	Upward Adj of PY Prep/Adv UDO Obl, Direct_B
4882DIR_EXMPT	Upward Adj of PY Prep/Adv UDO Obl, Direct_EXMPT
4882REI_A	Upward Adj of PY Prep/Adv UDO Obl, Reimb_A
4882REI_B	Upward Adj of PY Prep/Adv UDO Obl, Reimb_B
4882REI_EXMPT	Upward Adj of PY Prep/Adv UDO Obl, Reimb_EXMPT
4901DIR_A	Delivered Order- Obl, Unpaid, Direct_A
4901DIR_B	Delivered Order- Obl, Unpaid, Direct_B
4901DIR_EXMPT	Delivered Order- Obl, Unpaid, Direct_EXMPT
4901REI_A	Delivered Order - Obl, Unpaid, Reimb_A
4901REI_B	Delivered Order - Obl, Unpaid, Reimb_B
4901REI_EXMPT	Delivered Order - Obl, Unpaid, Reimb_EXMPT
4902DIR_A	Delivered Order - Obl, Paid, Direct_A
4902DIR_B	Delivered Order - Obl, Paid, Direct_B
4902DIR_EXMPT	Delivered Order - Obl, Paid, Direct_EXMPT
4902REI_A	Delivered Order - Obl, Paid, Reimb_A
4902REI_B	Delivered Order - Obl, Paid, Reimb_B
4902REI_EXMPT	Delivered Order - Obl, Paid, Reimb_EXMPT
4931	Delivered Order - Transferred - Unpaid
4971DIR	Downward Adj of PY Unpaid Delivered Ord Direct

**Hyperion SGL Chart of Accounts – Major Account Tables
For Bureau’s ETB Submissions**

4971REI	Dnward Adj of PY Unpaid Delievered Ord Reimbursable
4972DIR	Dnward Adj of PY Paid Deliv Ord Refund Direct
4972REI	Dnward Adj of PY Paid Deliv Ord Refund Reimbursable
4981DIR_A	Upward Adj of PY Unpd Deliv Ord,Direct_A
4981DIR_B	Upward Adj of PY Unpd Deliv Ord,Direct_B
4981DIR_EXMPT	Upward Adj of PY Unpd Deliv Ord,Direct_EXMPT
4981REI_A	Upward Adj of PY Unpd Deliv Ord, Reimb_A
4981REI_B	Upward Adj of PY Unpd Deliv Ord, Reimb_B
4981REI_EXMPT	Upward Adj of PY Unpd Deliv Ord, Reimb_EXMPT
4982DIR_A	Upwrđ Adj of PY Paid Deliv Ord, Direct_A
4982DIR_B	Upwrđ Adj of PY Paid Deliv Ord, Direct_B
4982DIR_EXMPT	Upwrđ Adj of PY Paid Deliv Ord, Direct_EXMPT
4982REI_A	Upwrđ Adj of PY Paid Deliv Ord, Reimb_A
4982REI_B	Upwrđ Adj of PY Paid Deliv Ord, Reimb_B
4982REI_EXMPT	Upwrđ Adj of PY Paid Deliv Ord, Reimb_EXMPT

FY 2007 SGL Hyperion Chart of Accounts

(will be provided in a future version)

Hyperion SGL Sub-Account Tables For Bureaus' ETB Submissions

Background:

When applicable, Hyperion SGL subaccount number(s) will directly follow the major SGL account number. A maximum of two SGL subaccount numbers may follow the major SGL account number.

SGL SubAccount Tables – Names, Purpose, and Applicability:

SGL SubAccount Table Name/Purpose	Applicability
FED_TRDG_PTRS Purpose: To populate Federal Trading Partners, excluding intra-Commerce and intra-bureau trading partners	<ul style="list-style-type: none"> - Intragov asset accounts (1000 series with a F, FS, or FA) - Intragov liability accounts (2000 series with a F, FS, or FA) - Intragov financing accounts that crosswalk to Statement of Changes in Net Position (5000 series with a F, FT, FTS, or FTA) - Intragov gains/losses/miscellaneous accounts that crosswalk to Statement of Changes in Net Position (7000 series with a F or FT)
BURGOAL Purpose: To populate the correct Strategic Goal (Bureau Goals crosswalk to Strategic Goals the Statement of Net Cost)	<ul style="list-style-type: none"> - Public revenue accounts that crosswalk to Statement of Net Cost (5000 series with a NX, NXS, or NXA) - Public expense accounts (6000 series with a N, NS, or NA) - Public gains/losses/miscellaneous accounts that crosswalk to Statement of Net Cost (7000 series with a N or NX)
INTERCOMPANY Purpose: To populate intra-Commerce or intra-bureau trading partners	<ul style="list-style-type: none"> - Intra-bureau/Intra-Commerce asset accounts (1000 series with a F13, F13S, or F13A) - Intra-bureau/Intra-Commerce liability accounts (2000 series with a F13, F13S, or F13A) - Intra-bureau/Intra-Commerce financing accounts that crosswalk to Statement of Changes in Net Position (5000 Series with a F13, F13T, F13TS, or F13TA) - Intra-bureau/Intra-Commerce gains/losses/miscellaneous accounts that crosswalk to Statement of Changes in Net Position (7000 series with a F13T)
FTP_BURGOAL (Combination of FED_TRDG_PTRS and BURGOAL tables) Purpose: 1) To populate Federal trading partner codes, excluding intra-Commerce and intra-bureau trading partners); and 2) To populate the correct Strategic Goal (Bureau Goals crosswalk to Strategic Goals for Statement of Net Cost)	<ul style="list-style-type: none"> - Intragov revenue accounts that crosswalk to St. of NC (5000 series with a FX, FXS, or FXA) - Intragov expense accounts (6000 series with a F, FS, or FA) - Intragov gains/losses/miscellaneous accounts that crosswalk to Statement of Net Cost (7000 series with a F or FX)
BURGOAL_IC (Combination of BURGOAL and INTERCOMPANY tables) Purpose: 1) To populate intra-Commerce or intra-bureau trading partner codes; and 2) To populate the correct Strategic Goal (Bureau Goals crosswalk to Strategic Goals for Statement of Net Cost)	<ul style="list-style-type: none"> - Intra-bureau/Intra-Commerce revenue accounts that crosswalk to Statement of Net Cost (5000 series with a F13X, F13XS, or F13XA) - Intra-bureau/Intra-Commerce expense accounts (6000 series with a F13, F13S, or F13A) - Intra-bureau/Intra-Commerce gains/losses/miscellaneous accounts that crosswalk to Statement of Net Cost (7000 series with a F13 or F13X)

Hyperion SGL Sub-Account Tables For Bureaus' ETB Submissions

SGL SubAccount Tables Composition:

Federal Trading Partners:

For those major SGL account numbers that have a 'F' (Federal) attribute, a Federal Trading Partner subaccount number must follow the major SGL account number. Examples of the Federal Trading Partner subaccount number following the major SGL account number include 1310FA.12, 2110FA.19, 5200FX.28.BG12, 5900FTA.47.BG21, 6100F.75.BG35, and 7400F.24.

00	Unidentified
01	Architect of the Capitol
03	Library of Congress
04	Government Printing Office
05	Government Accountability Office
08	Congressional Budget Office
09	Other Legislative Branch Agencies
10	The Judiciary
11	Executive Office of the President
12	Department of Agriculture
14	Department of the Interior
15	Department of Justice
16	Department of Labor
1602	Pension Benefit Guarantee Corporation
17	Department of the Navy
18	U.S. Postal Service
19	Department of State
20	Department of the Treasury
21	Department of the Army
22	Resolution Trust Corporation
23	U.S. Tax Court
24	Office of Personnel Management
25	National Credit Union Administration
26	Federal Retirement Thrift Investment Board
27	Federal Communications Commission
28	Social Security Administration
29	Federal Trade Commission
31	U.S. Nuclear Regulatory Commission
33	Smithsonian Institution
34	International Trade Commission
36	Department of Veterans Affairs
41	Merit Systems Protection Board
42	Pennsylvania Avenue Development Corporation
45	U.S. Equal Employment Opportunity Commission
46	Appalachian Regional Commission
47	General Services Administration
48	Temporary Commissions
49	National Science Foundation
50	Securities and Exchange Commission

**Hyperion SGL Sub-Account Tables
For Bureaus' ETB Submissions**

51	Federal Deposit Insurance Corporation
54	Federal Labor Relations Authority
55	Advisory Commission on Intergovernmental Relations
56	Central Intelligence Agency
57	Department of the Air Force
59	National Foundation on the Arts and the Humanities
60	National Railroad Retirement Investment Trust
61	Consumer Product Safety Commission
62	Office of Special Counsel
63	National Labor Relations Board
64	Tennessee Valley Authority
65	Federal Maritime Commission
68	Environmental Protection Agency
69	Department of Transportation
70	Department of Homeland Security
71	Overseas Private Investment Corporation
72	Agency for International Development
73	Small Business Administration
74	American Battle Monuments Commission
75	Department of Health and Human Services
76	Historical and Memorial Commissions
78	Farm Credit Administration
7802	Farm Credit System Insurance Corporation
80	National Aeronautics and Space Administration
83	Export-Import Bank of the United States
84	Armed Forces Retirement Home
86	Department of Housing and Urban Development
88	National Archives and Records Admin.
89	Department of Energy
90	Selective Service System
91	Department of Education
93	Federal Mediation and Conciliation Service
94	Arms Control and Disarmament Agency
95	Independent Agencies
96	U.S. Army Corps of Engineers
97	Office of the Secretary of Defense - Defense Agencies
99	Treasury General Fund

Hyperion SGL Sub-Account Tables For Bureaus' ETB Submissions

Intra-Commerce Trading Partners:

For those major SGL account numbers that have an 'F13' (Department of Commerce) attribute and the trading partner is another bureau, an intra-Commerce Trading Partner subaccount number must follow the major SGL account number. For example, when Census is reporting a receivable from USPTO. Examples of the intra-Commerce trading partner subaccount number following the major SGL account number include 1310F13A.56_00, 2110F13A.52_00, 5200F13X.BG12.51_04, 5900F13TA.54_00, 6100F13.BG35.67_00, and 7290F13.61_00.

Alphabetical order:

- 67_00 (Bureau of Industry and Security)
- 63_00 (Census Bureau)
- 51_05 (Departmental Management/Gifts and Bequests)
- 51_01 (Departmental Management/Salaries and Expenses)
- 51_02 (Departmental Management/Working Capital Fund)
- 52_01 (Economic Development Administration/Salaries and Expenses)
- 52_02 (Economic Development Administration/Grant and Revolving Funds)
- 53_00 (Economics and Statistics Administration/Bureau of Economic Analysis)
- 51_06 (Emergency Oil and Gas Loan Guarantee Program)
- 51_07 (Emergency Steel Loan Guarantee Program)
- 51_04 (Franchise Fund)
- 55_00 (International Trade Administration)
- 59_00 (Minority Business Development Agency)
- 57_00 (National Institute of Standards and Technology)
- 51_08 (National Intellectual Property Law Enforcement Coordination Council)
- 54_00 (National Oceanic and Atmospheric Administration)
- 62_00 (National Technical Information Service)
- 61_00 (National Telecommunications and Information Administration)
- 51_03 (Office of Inspector General)
- 33_00 (Technology Administration)
- 56_00 (U. S. Patent and Trademark Office)

Intra-bureau Trading Partners:

For those major SGL account numbers that have an 'F13' (Department of Commerce) attribute and the trading partner is within the same bureau, an intra-bureau Trading Partner subaccount number must follow the major SGL account number. For example, when Census Bureau's Fund Group 4512A is reporting revenue from Census Bureau's Fund Group 0450A. Examples of this subaccount number following the major SGL account number include 1310F13A.67_00_0300, 2110F13A.67_00_1040, 1410F13A.52_02_2050, 2310F13.52_02_4406, 5200F13X.BG26.55_00_1250, 5900F13TA.53_00_1500, and 6100F13.BG35.63_00_0450A.

Hyperion SGL Sub-Account Tables For Bureaus' ETB Submissions

List of Intra-Bureau Trading Partners: Please refer to Exhibit 1

Bureau Goals:

For those major SGL accounts that crosswalk to the Statement of Net Cost

(5000 series account numbers with an 'X' (Exchange) attribute, all 6000 series account numbers, 7000 series account numbers with an 'X' (Exchange) attribute, account number 7300, and account number 7600):

NOTE: Until OFM indicates to bureaus otherwise, bureaus are required to use the following shortened Bureau Goals list for their ETBs submissions:

BG01	National Oceanic and Atmospheric Administration
BG08	U. S. Patent and Trademark Office
BG12	Technology Administration
BG13	National Institute of Standards and Technology
BG17	National Technical Information Service
BG21	National Telecommunications and Information Administration
BG22	Minority Business Development Agency
BG24	Economic Development Administration
BG26	International Trade Administration
BG30	Bureau of Industry and Security
BG33	Economics and Statistics Administration
BG35	Census Bureau
BG40	Office of Inspector General
BG41	Franchise Fund
BG42	Departmental Management/Working Capital Fund
BG43	Departmental Management/Salaries and Expenses
BG44	Departmental Management/Gifts and Bequests
BG58	Emergency Oil and Gas Loan Guarantee Program
BG59	Emergency Steel Loan Guarantee Program
BG60	National Intellectual Property Law Enforcement Coordination Council

Required Format/Sample Bureau ETBs/Supplemental Data Submissions***Sample Expanded Trial Balance (ETB):***

PRECLOSE_FY2006

1

1

33_00_1100.INP	1010	13925130.45
33_00_1100.INP	1410F13.51_01	15053.87
33_00_1100.INP	1410F13.51_04	11.00
33_00_1100.INP	1410F13.62_00	10320.52
33_00_1100.INP	1310NA	5.12
33_00_1100.INP	1750N	239868.79
33_00_1100.INP	1759N	-353709.84
33_00_1100.INP	2110NA	-208590.32
33_00_1100.INP	2110FA.03	30500.17
33_00_1100.INP	2110FA.04	12011.00
33_00_1100.INP	2110F13A.51_01	-82007.19
33_00_1100.INP	2110F13A.51_02	-54026.74
33_00_1100.INP	2110F13A.51_04	-9.03
33_00_1100.INP	2110F13A.55_00	-2434.00
33_00_1100.INP	2110F13A.57_00	-2417608.06
33_00_1100.INP	2110FA.47	-4609.77
33_00_1100.INP	2110FA.89	9265.11
33_00_1100.INP	2110FA.20	325.99
33_00_1100.INP	2210N	-208414.00
33_00_1100.INP	2213F.20	-36033.54
33_00_1100.INP	2213F.24	-8538.27
33_00_1100.INP	2213N	-13901.82
33_00_1100.INP	2220N	-323677.55
33_00_1100.INP	2225F.16	-10889.58
33_00_1100.INP	2310F.12	-939459.96
33_00_1100.INP	2310F13.57_00	-1500000.18
33_00_1100.INP	2310F.19	-225055.00
33_00_1100.INP	2310F.89	-600000.08
33_00_1100.INP	2310F.97	-748832.96
33_00_1100.INP	2310N	-6507.00
33_00_1100.INP	2650N	-44401.27
33_00_1100.INP	2990N	10305.97
33_00_1100.INP	3100	-6665811.55
33_00_1100.INP	3101	-350000.26
33_00_1100.INP	3102F.20	-4000000.00
33_00_1100.INP	3102F.68	-12500000.00-
33_00_1100.INP	3103F.89	4750000.00
33_00_1100.INP	3103F.91	6000000.00
33_00_1100.INP	3109	139273.71

Required Format/Sample Bureau ETBs/Supplemental Data Submissions

33_00_1100.INP	3310	6254948.43
33_00_1100.INP	5200FX.00.BG12	-22422.67
33_00_1100.INP	5200FX.11.BG12	-6000.55
33_00_1100.INP	5200FX.12.BG12	-560541.62
33_00_1100.INP	5200F13X.BG12.56_00	-7000.88
33_00_1100.INP	5200F13X.BG12.57_00	-77949.95
33_00_1100.INP	5200FX.19.BG12	-171145.12
33_00_1100.INP	5200FX.68.BG12	-150000.84
33_00_1100.INP	5200FX.75.BG12	-150000.00
33_00_1100.INP	5200FX.89.BG12	-600000.49
33_00_1100.INP	5200FX.97.BG12	-570626.31
33_00_1100.INP	5700	-9858490.65
33_00_1100.INP	5780F.24	-155203.88
33_00_1100.INP	6100F.04.BG12	138445.00
33_00_1100.INP	6100F13.BG12.51_01	672286.74
33_00_1100.INP	6100F13.BG12.51_02	772699.55
33_00_1100.INP	6100F13.BG12.51_04	90.11
33_00_1100.INP	6100F13.BG12.53_00	9857.29
33_00_1100.INP	6100F13.BG12.54_00	2940.54
33_00_1100.INP	6100F13.BG12.55_00	16473.76
33_00_1100.INP	6100F13.BG12.56_00	4830.61
33_00_1100.INP	6100F13.BG12.57_00	2185432.44
33_00_1100.INP	6100F13.BG12.62_00	780.00
33_00_1100.INP	6100F.19.BG12	4301.22
33_00_1100.INP	6100F.20.BG12	2848.65
33_00_1100.INP	6100F.24.BG12	256.44
33_00_1100.INP	6100F.47.BG12	24490.88
33_00_1100.INP	6100F.49.BG12	35365.77
33_00_1100.INP	6100F.69.BG12	190625.15
33_00_1100.INP	6100F.89.BG12	8863.85
33_00_1100.INP	6100N.BG12	7452842.19
33_00_1100.INP	6400F.24.BG12	395748.47
33_00_1100.INP	6400F.26.BG12	172392.68
33_00_1100.INP	6400F.28.BG12	80926.95
33_00_1100.INP	6710N.BG12	62146.00
33_00_1100.INP	6730F.24.BG12	155203.14
33_00_1100.INP	6800N.BG12	-155841.63
33_00_1100.INP	7190NX.BG12	2875.00
33_00_1100.INP	8801N	-450000.00
33_00_1100.INP	8801F.12	-300000.00
33_00_1100.INP	8802N	450000.00
33_00_1100.INP	8802F.00	300000.00
33_00_1100.INP	4119	7972000.88
33_00_1100.INP	4201	10312519.28

Required Format/Sample Bureau ETBs/Supplemental Data Submissions

33_00_1100.INP	4222	4319854.17
33_00_1100.INP	4252	2307632.85
33_00_1100.INP	4392	-17000.64
33_00_1100.INP	4450DIR	-25.00
33_00_1100.INP	4510CUR_DIR	-10000.77
33_00_1100.INP	4610DIR	-149017.22
33_00_1100.INP	4650REI	-1086758.67
33_00_1100.INP	4801DIR_A	-7504493.51
33_00_1100.INP	4801REI_B	-2150000.40
33_00_1100.INP	4802DIR_EXMPT	-250000.42
33_00_1100.INP	4802REI_A	-450000.50
33_00_1100.INP	4871DIR	115359.71
33_00_1100.INP	4901DIR_B	-1200193.38
33_00_1100.INP	4901REI_A	-1400000.71
33_00_1100.INP	4902DIR_EXMPT	-3484875.00
33_00_1100.INP	4902REI_A	-7325000.67
33_00_3800.INP	SAME FORMAT AS ABOVE	

Sample Balance Sheet Split SGL Accounts:

PRECLOSE_FY2006

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1

54_00_BURLEV.FS	1340INTRAGOV_INV.20	23307625.33
54_00_BURLEV.FS	1340INTRAGOV_AR.20	13864043.27
54_00_BURLEV.FS	1340INTRAGOV_LOAN.20	724986.32
54_00_BURLEV.FS	1349INTRAGOV_INV.20	-1500000.00
54_00_BURLEV.FS	1349INTRAGOV_AR.20	-325000.00
54_00_BURLEV.FS	1349INTRAGOV_LOAN.20	-176250.37
54_00_BURLEV.FS	2110PUBLIC_AP	-2544896.57
54_00_BURLEV.FS	2110PUBLIC_ACCRGRANT	-37894.25
54_00_BURLEV.FS	2140PUBLIC_AP	-2522500.25
54_00_BURLEV.FS	2140PUBLIC_DEBT	-1457257.75

Sample Statement of Changes in Net Position Split SGL Accounts:

PRECLOSE_FY2006

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1

54_00_BURLEV.FS	5900_BUDG_T	-452000.00
54_00_BURLEV.FS	5900_NONBUDG_NONEX	-548000.00

Required Format/Sample Bureau ETBs/Supplemental Data Submissions

Sample Gross Costs that Generated Intragovernmental Earned Revenues:

PRECLOSE_FY2006

1

1

54_00_BURLEV.FS	306_COS_GN_IG_ERNREV	57895610.00
54_00_BURLEV.FS	376_COS_GN_IG_ERNREV	28765245.00

Statement of Financing Supplemental Data Accounts:

Bureaus are required to enter the Statement of Financing supplemental data accounts into the following Schedule, which is included in the **Report Set, QTRLYREP**:

SOF_SUPP

Stmt of Financing – Supplemental Data

**Summary of Financial Statement Footnotes, Closing Package Notes/Other Data,
Intragovernmental Fiduciary Confirmation Reports, and Other Quarterly Required Reports**

A. Summary of Financial Statement Footnote Reports

Financial statement footnotes that require bureau input:

Report Set: FTNT_BUR

FBT: Part B: Fund Balance with Treasury
 INVEST: Investments in Treasury Securities, Net
 MONETARY: Cash and Other Monetary Assets
 INVENTOR: Inventory, Material, and Supplies
 NOENTITY: Non-Entity Assets (Effective Q4-03, bureaus are required to enter corresponding liabilities in this footnote report)
 DEBT: Debt to Treasury
 LIAB_BUR: Other Liabilities – Bureau
 CLEANUP: Environmental Cleanup Costs Liabilities
 AC_LEASE: Assets under Capital Leases
 CAPLEASE: Future Payments Due under Capital Leases
 OP_LEASE: Operating Leases
 LIABNTGL: Liabilities Not Covered by Budgetary Resources, by Fund Group, and by SGL (data is required to be entered at the fund group level by SGL account, e.g. for each fund group and for each SGL account)
 LONGCOMM: Commitments and Contingencies
 SBRUDO: Combined SBR UDO Breakdown

The following financial statement footnotes require NOAA's input only:

PPE: General Property, Plant and Equipment, Net
 FECALIAB: Actuarial FECA Liability and NOAA Corps Employee Retirement Benefits Liabilities

The following financial statement footnote requires NTIS' input only:

OTHRASST Other Assets

Financial statement footnotes that are generated by Hyperion data:

FTB_A: Fund Balance With Treasury by Fund Type – DOC level report
 ACCT_REC: Accounts Receivable, Net
 LIAB_DOC: Other Liabilities – DOC level report
 SNC_BSF: Statement of Net Cost by Budget SubFunction – DOC level report
 APPORTN: Apportionment Categories of Obligations Incurred
 EARMARK: Earmark Funds – Summary of Financial Information

**Summary of Financial Statement Footnotes, Closing Package Notes/Other Data,
Intragovernmental Fiduciary Confirmation Reports, and Other Quarterly Required Reports**

Financial Statement Footnotes Data that Require Manual Data Submissions (Outside of Hyperion, e.g. Excel spreadsheets):

See FY 2006/2007 Financial Statements Guidance Attachment A, *Financial Reporting*

B. Summary of Closing Package Notes/Other Data Reports

Bureaus are required to input data for the Closing Package Notes/Other Data using the same method as entering Financial Statements Footnotes data into Schedules.

Reporting Entity: Select the lowest data input entity (e.g. 67_00_BURLEV.SCH)

Required Data Submissions:

Report Set to be selected: GFR_BUR

- | | |
|-----------|---|
| NT4LOAN: | Direct Loans and Loan Guarantees - NOAA, EDA and ELGP only
Other Notes Info tab, Section D and Section E |
| NT5INVPR: | Inventories and Related Property
Line Item Notes tab
Other Notes Info tab, Section B through Section L |
| NT6PP&E: | Property, Plant, and Equipment
Line Item Notes tab
Other Notes Info tab, Section C |
| NT11FEBP: | Federal Employee and Veteran Benefits Payable – NOAA only
Other Notes Info tab, Section A, Section B, Section C, Section D, and Section G |
| NT12EDL: | Environmental and Disposal Liabilities
Other Notes Info tab, Section A |
| NT19COMM: | Commitments
Other Notes Info tab, Section C |
| OTHDATA: | Other Data
1. Net Cost Statement, Other Data Info tab, Section A
4. Stewardship Land, Other Data Info tab, Section A and Section B
5. Heritage Assets, Other Data Info tab, Section B
14. Deferred Maintenance, Other Data Info tab, Section A (critical maintenance) |

Summary of Financial Statement Footnotes, Closing Package Notes/Other Data, Intragovernmental Fiduciary Confirmation Reports, and Other Quarterly Required Reports

Required Text Submission:

Using **Schedules** application, **TEXT SHOULD BE ENTERED INTO A TOP BUREAU LEVEL (e.g. 67_00)** instead of the lowest entity (67_00_BURLEV.SCH).

Note: Text input is limited to **250** characters (including spaces) within Hyperion. If your text response exceeds 250 characters, a bureau should e-mail their entire text response in a Word file to their OFM bureau liaison. Please input “See Manual Text Submission” in the Hyperion data field.

Report Set to be selected: GFR_BUR

Report Title: GFRTEXT

All text requirements for **Notes** and **Other Data** are combined into the GFRTEXT report.

The Notes text includes the following:

- **Account Receivable:** Text tab
- **Direct Loans – EDA and NOAA only:** Text tab
- **Loan Guarantees – EDA, ELGP, and NOAA only:** Text tab
- **Inventories and Related Property:** Text tab
- **Federal Employee and Veteran Benefits Payable – NOAA only:** Text tab
- **Environmental and Disposal Liabilities:** Text tab
- **Earmarked Funds**
- **Heritage Assets and Stewardship Land**

The Other Data text includes the following:

- **Net Cost Statement:** Other Text tab
- **Stewardship Investments:** Other Text tab, Section A
- **Supplemental Information:** Other Text tab, Section A, and Section B

C. Summary of Intragovernmental Fiduciary Confirmation Reports

Bureaus are required to enter the OPM confirmation data into the following schedule, which is included in the **Report Set, QRTLYREP:**

TIE_OPM	Office of Personnel Management Confirmation Data
DOLQCONF	Department of Labor Confirmation Data

There are also three reports stored in Hyperion under the report set “IFCS- Intragovernmental Fiduciary Confirmations” (bureaus do not have to enter data into these reports):

DOL_CONF	Department of Labor Confirmation Supporting Report
OPM_CONF	Office of Personnel Management Confirmation Supporting Report
BPD_CONF	Bureau of Public Debt Confirmation Supporting Report

**Summary of Financial Statement Footnotes, Closing Package Notes/Other Data,
Intragovernmental Fiduciary Confirmation Reports, and Other Quarterly Required Reports**

D. Summary of Other Quarterly Required Reports

Bureaus are required to enter the data into the following schedule, which is included in the report set QRTLYREP:

SBR_133	Quarterly SF 133s Data Input and SBR vs SF 133s Comparison Report
ERRORPAY	Quarterly Erroneous Payments Data by Category
ERRPROJ	Erroneous Payment/Disbursement Projection by Major Program

Quarterly Erroneous Payments/Disbursements Projections by Major Program (ERRPROJ)

Bureaus are required to enter data into appropriate data cells (i.e., BIS will be permitted to enter data into BIS' data cells only) as follows:

- Column A: Current Quarter Disbursements by Major Program
- Column B: Current Quarter Erroneous Payments by Major Program
- Column D-G: Quarterly Disbursement Projections

This report has a Tie point that compares each bureau's Total Erroneous Payments entered into ERRORPAY to those entered into ERRPROJ report. This tie-point will work when bureaus; a) have properly entered data into both schedules; and b) have had their data consolidated.